

CAUSE NO. PUD 201500208

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

**APPLICATION OF PUBLIC SERVICE COMPANY OF OKLAHOMA, AN
OKLAHOMA CORPORATION, FOR AN ADJUSTMENT IN ITS RATES AND
CHARGES AND THE ELECTRIC SERVICE RULES, REGULATIONS AND
CONDITIONS OF SERVICE FOR ELECTRIC SERVICE IN THE STATE OF
OKLAHOMA**

SUPPLEMENTAL PACKAGE (WORKPAPERS)

VOLUME 2 OF 4

JULY 2015

Please see W/P M-6 of the Company's Filing

Please see W/P M-6 of the Company's Filing

The Company does not offer free service.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
PAYROLL NORMALIZATION
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Cause No. PUD 201500208
W/P H-02.1
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	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Payroll Normalization	W/P H-04-4	166,878	5000
2			160,608	5020
3			94,385	5050
4			119,201	5060
5			89,435	5100
6			9,564	5110
7			107,919	5120
8			41,056	5130
9			18,670	5140
10			7,621	5480
11			464	5490
12			4,056	5530
13			4,249	5600
14			31,201	5612
15			7,746	5620
16			1,441	5630
17			18,393	5660
18			605	5680
19			155	5690
20			35,558	5700
21			10,647	5710
22			59,684	5800
23			65,366	5810
24			5,172	5820
25			52,172	5830
26			31,262	5840
27			1,412	5850
28			105,865	5860
29			7,684	5870
30			140,715	5880
31			1,863	5900
32			184	5910
33			23,971	5920
34			162,619	5930
35			18,995	5940
36			1,237	5950
37			918	5960
38			6,972	5970
39			1,335	5980
40			9,348	9010
41			69,616	9020
42			67,500	9030
43			26,844	9070
44			74,244	9080
45			8	9100
46			115,564	9200
47			677	9210

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
PAYROLL NORMALIZATION
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
48	Payroll Normalization	W/P H-04-4	70	9230
49			163	9250
50			57	9301
51			4,153	9302
52			57,694	9350
53	Total		<u>\$ 2,043,218</u>	

Expense = Increase / (Decrease)

PURPOSE

Adjust payroll to reflect base pay levels, including raises, for employees employed by the Company as of the end of the test year. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
PENSION EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
	PSO ASC 715-30 (SFAS 87) Pension Expense			
	<u>Test Year Pension Expense:</u>			
1	A/C 9260003 - Pension Plan		9,360,419	
2	A/C 9260037 - Supplemental Pension		201,305	
3	A/C 9260050 - Overhead Loading-Pension		(3,206,083)	
4			<u>6,355,641</u>	
	<u>Actuarial Report</u>			
5	2015 ASC 715-30 (SFAS 87) Pension Expense	Qualfd Rpt	7,874,477	
6	2015 ASC 715-30 (SFAS 87) Excess Pension	SERP Rpt	223,636	
7			<u>8,098,113</u>	
8	Payroll O&M Percentage	W/P H-04-4	69.95%	
9	Pro-Forma Pension Expense		<u>5,664,602</u>	
10	Pro-Forma Adjustment		<u>(691,040)</u>	9260

Expense = Increase / (Decrease)

PURPOSE

To increase cost of service to reflect pension expense based on the Company's 2015 actuarial study. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
EMPLOYEE BENEFITS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
	<u>Test Year Level of Group Insurance Expenses</u>			
1	A/C 9260005 - Group Medical Insurance Premiums		11,881,705	
2	A/C 9260004 - Group Life Insurance Premiums		305,521	
3	A/C 9260007 - Group LTD Insurance Premiums		32,099	
4	A/C 9260009 - Group Dental Insurance Premiums		369,255	
5	A/C 9260051 - Fringe Benefit Loading-Group Insurance		(3,883,160)	
6	Net Test Year Group Insurance Expense		8,705,420	
	<u>January 2015 - Annualized</u>			
7	A/C 9260005 - Group Medical Insurance Premiums		13,758,049	
8	A/C 9260004 - Group Life Insurance Premiums		291,977	
9	A/C 9260007 - Group LTD Insurance Premiums		38,988	
10	A/C 9260009 - Group Dental Insurance Premiums		623,545	
11	Total Annualized Costs		14,712,558	
12	Payroll O&M Percentage	W/P H-04-4	69.95%	
13	Annualized Group Insurance Expense		10,291,383	
14	Pro-Forma Adjustment Group Insurance		1,585,963	
	<u>Test year Savings Plan Contribution Expense</u>			
15	A/C 9260027 - Savings Plan Contribution		4,059,561	
16	A/C 9260052 - Fringe Benefit Loading - Savings		(1,365,116)	
17	Net Test Year Savings Plan Expense		2,694,445	
18	Pro-Forma Adjustment Savings Plan Contribution		0	
19	Total Pro-forma Adjustment (Group Benefits & Savings Plan)		1,585,963	9260

Expense = increase / (decrease)

PURPOSE

To include in cost of service annualized group employee benefits. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
ASC 715 (SFAS 106) (OPEB) EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
ASC 715 (SFAS 106) (OPEB) EXPENSE				
	<u>Test Year SFAS 106 Expense:</u>			
1	A/C 9260021 - Postretirement Benefits - OPEB		(5,987,694)	
2	A/C 9260053 - Benefits Loading - OPEB		1,503,699	
3	A/C 9260057 - Medicare Subsidy - OPEB		886,918	
4			<u>(3,597,078)</u>	
	<u>Actuarial Report</u>			
5	2015 ASC 715 (SFAS 106) OPEB Cost	Non-UMWA	(5,917,126)	
6	Payroll O&M Percentage	W/P H-04-4	69.95%	
7	2013 SFAS 106 OPEB Expense		<u>(4,139,009)</u>	
8	Pro-Forma Adjustment		<u>(541,931)</u>	9260
9	A/C 9260060 - Amort Postretirement Benefits		489,915	
10	Annualize A/C 9260060 - Amort Postretirement Benefits		489,915	
11	Pro-Forma Adjustment		<u>0</u>	9260
12	Pro-Forma Adjustment		<u>(541,931)</u>	9260

Expense = Increase / (Decrease)

PURPOSE

To decrease cost of service to reflect OPEB expense based on the Company's 2015 actuarial study. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
SFAS 112 (POST-EMPLOYMENT) EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
PSO SFAS 112 Expense				
<u>Test Year SFAS 112 Expense:</u>				
1	A/C 9260040 - Postemployment Benefits-Test Year		(998,847)	
	A/C 9260053 - Benefits Loading - OPEB		250,842	
	SFAS 112 Test Year Expense		(748,005)	
<u>Actuarial Report</u>				
2	ASC 712 (SFAS 112) 12-31-2014 Liability per 2015 Actuarial Report	Post Emp Rpt - 12312014	\$5,286,526	
3	ASC 712 (SFAS 112) 12-31-2013 Liability per 2014 Actuarial Report	FAS 112 Apr 2014	4,049,458	
4	Change in Liability - Increase (Decrease)		1,237,068	
5	2015 SFAS 112 Costs		1,237,068	
6	Payroll O&M Percentage		69.95%	
7	2015 SFAS 112 Expense		865,325	
8	Adjustment to Test Year Expense		1,613,330	9260040

Expense = Increase / (Decrease)

PURPOSE

To adjust cost of service to reflect SFAS 112 expense based on the Company's 2015 actuarial study. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
ENGAGE TO GAIN EMPLOYEE PROGRAM
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
1	Remove cost for Engage to Gain program		5,078	5000
2			5,715	5020
3			3,523	5050
4			4,504	5060
5			3,127	5100
6			486	5110
7			4,536	5120
8			1,519	5130
9			721	5140
10			287	5480
11			83	5490
12			43	5530
13			(12)	5600
14			(550)	5612
15			(22)	5620
16			81	5630
17			(345)	5660
18			(4)	5680
19			(1)	5690
20			(535)	5700
21			7	5710
22			2,354	5800
23			3,155	5810
24			71	5820
25			2,492	5830
26			1,229	5840
27			58	5850
28			4,607	5860
29			490	5870
30			6,294	5880
31			(378)	5920
32			8,218	5930
33			997	5940
34			8	5950
35			31	5960
36			332	5970
37			267	5980
38			474	9010
39			3,247	9020
40			2,502	9030
41			1,148	9070

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
ENGAGE TO GAIN EMPLOYEE PROGRAM
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
42			2,894	9080
43			4,677	9200
44			15	9210
45			50	9230
46			14	9301
47			13	9302
48			4,484	9350
49	Pro-Forma Adjustment		77,982	

PURPOSE

To remove the test year activity related to a one time project. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
INCENTIVE EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

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	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Annual incentive		(209,809)	5000
2			(243,367)	5020
3			(140,259)	5050
4			(161,188)	5060
5			(114,892)	5100
6			(15,099)	5110
7			(184,258)	5120
8			(66,134)	5130
9			(27,248)	5140
10			2	5490
11			(10,882)	5480
12			(711)	5490
13			(5,668)	5530
14			(4,724)	5600
15			(49,165)	5612
16			(11,691)	5620
17			(3,341)	5630
18			(25,629)	5660
19			(867)	5680
20			(168)	5690
21			(49,760)	5700
22			(15,776)	5710
23			(77,226)	5800
24			(112,549)	5810
25			(11,104)	5820
26			(75,128)	5830
27			(43,775)	5840
28			(1,719)	5850
29			(142,349)	5860
30			(14,752)	5870
31			(169,173)	5880
32			(1,969)	5900
33			(661)	5910
34			(35,143)	5920
35			(254,852)	5930
36			(33,870)	5940
37			(1,499)	5950
38			(1,239)	5960
39			(9,536)	5970
40			(1,510)	5980
41			(11,682)	9010
42			(90,269)	9020
43			(92,938)	9030
44			(34,185)	9070
45			(93,659)	9080
46			(6)	9100
47			(144,494)	9200

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
INCENTIVE EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

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	(1)	(2)	(3)	(4)	
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account	
48	Annual incentive		(796)	9210	
49			(67)	9230	
50			(389)	9250	
51			(55,881)	9260	
52			(59)	9301	
53			(7,049)	9302	
54			(98,040)	9350	
55	Total annual incentive		<u>\$ (2,958,198)</u>		
56	Long term incentive		\$ (7,972)	5000	5000
57			(9,150)	5020	5020
58			(5,248)	5050	5050
59			(6,558)	5060	5060
60			(4,174)	5100	5100
61			(538)	5110	5110
62			(6,623)	5120	5120
63			(2,168)	5130	5130
64			(1,026)	5140	5140
65			(0)	5490	5490
66			(439)	5480	5480
67			(19)	5490	5490
68			(238)	5530	5530
69			(22)	5600	5600
70			(206)	5612	5612
71			(178)	5620	5620
72			(273)	5630	5630
73			(529)	5660	5660
74			(4)	5680	5680
75			(1)	5690	5690
76			(195)	5700	5700
77			(42)	5710	5710
78			(11,156)	5800	5800
79			(17,734)	5810	5810
80			(1,149)	5820	5820
81			(11,558)	5830	5830
82			(6,397)	5840	5840
83			(287)	5850	5850
84			(21,933)	5860	5860
85			(2,372)	5870	5870
86			(27,462)	5880	5880
87			(240)	5900	5900
88			(55)	5910	5910
89			(143)	5920	5920
90			(41,229)	5930	5930
91			(5,154)	5940	5940
92			(235)	5950	5950
93			(187)	5960	5960
94			(1,623)	5970	5970

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
INCENTIVE EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

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	(1)	(2)	(3)	(4)	
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account	
95	Long term incentive		(248)	5980	5980
96			(1,856)	9010	9010
97			(13,644)	9020	9020
98			(14,576)	9030	9030
99			(5,245)	9070	9070
100			(14,407)	9080	9080
101			(2)	9100	9100
102			(20,863)	9200	9200
103			(198)	9210	9210
104			(13)	9230	9230
105			(45)	9250	9250
106			(10)	9301	9260
107			(620)	9302	9301
108			(4,013)	9350	9302
109	Total long term incentive		<u>\$ (270,254)</u>		9350
110	Total adjustment		<u><u>\$ (3,228,452)</u></u>		

Expense = Increase / (Decrease)

PURPOSE

Adjust annual incentive and long term incentive expense to reflect a target payout of 1.0. The discussion of this adjustment can be found in the testimonies of Mr. Randall Hamlett and Mr. Andrew Carlin.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
FICA TAXES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
	<u>FICA Adjustment for Base Payroll</u>			
1	Total FICA Costs	WP H-18	6,755,170	
2	PSO Test Year Base Payroll	WP H-04	75,907,145	
3	PSO Test Year Overtime Payroll	WP H-04	9,763,450	
4	PSO Test Year Special Pay	WP H-04	11,444,710	
5	Total PSO Test Year Compensation		<u>97,115,305</u>	
6	Effective FICA rate		0.069558241	
7	Payroll related proforma adjustments			
8	Base Payroll	WP H-02-1	2,043,218	
9	Special Pay - Incentive	WP H-02-7	<u>(3,228,452)</u>	
10	Total payroll related adjustments		<u>(1,185,235)</u>	
11	Total FICA expense adjustment		<u>(82,443)</u>	4081

Expense = increase / (decrease)

PURPOSE

To adjust FICA expense consistent with base payroll and incentive payroll adjustments. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
INTEREST ON CUSTOMER DEPOSITS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Test Year End level of Customer Deposits	W/P B-06	\$ (49,132,227)	
2	Short Term Customer Deposits		\$ 15,753,561	
3	Short Term Interest Rate		0.37%	
4	Interest on Short Term Customer Deposits		\$ 58,288	9030
5	Long Term Customer Deposits		\$ 33,378,666	
6	Long Term Interest Rates		2.71%	
7	Interest on Long Term Customer Deposits		\$ 904,562	9030
8	Annual Interest on Customer Deposits		\$ 962,850	9030

Expense = Increase / (Decrease)

Purpose

To increase cost of service to reflect interest paid on customer deposits. The discussion of this adjustment can be found in the testimony of Mr. Randall W. Hamlett.

Interest rates for short term deposits published by OCC and determined by Commission Rules OAC 165:35-19(g) 165:45-11-1 (f)

Interest rates for long term deposits determined by Commission Rules OAC 165:35-19-10 (g) and 165:45-11-1 (f)

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
CREDIT LINE FEE EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Credit Line Fees		969,268	9302

Expense = Increase / (Decrease)

PURPOSE

To reclass test year credit line fees above the line. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
IPP- SYSTEM UPGRADE CREDIT INTEREST EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	Account Reference
1	IPP - System Upgrade Credits (Bal @ 01/31/2015)		990,953	2530067
2	FERC Interest Rate 2nd Qtr 2015		3.25%	
3	Annual Interest Expense		<u>32,206</u>	5660

Expense = Increase / (Decrease)

PURPOSE

To recognize annual interest due on IPP System Upgrade Credits. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
REMOVE NON-ONGOING NORTHEAST UNIT 4 O&M EXPENSES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (139,423)	5000
2	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (96,291)	5020
3	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (98,292)	5050
4	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (228,232)	5060
5	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (76,718)	5100
6	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (93,311)	5110
7	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (1,087,417)	5120
8	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (78,727)	5130
9	Remove Non-Ongoing Northeast Unit 4 O&M		\$ (55,889)	5140
10	Reclass miscellaneous generation expense		\$ (290)	5320
11	Reclass miscellaneous generation expense		\$ 290	5570
12	Total O&M Adjustment		<u>\$ (1,954,299)</u>	

Expense = Increase / (Decrease)

PURPOSE

To reduce O&M related to Northeast Unit 4 due to the retirement in April 2016. The discussion of this adjustment can be found in the testimony of Mr. Gary Knight and Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
USWAG AND EEI MEMBERSHIP DUES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	USWAG membership dues		\$ (581)	5060
2	USWAG membership dues		(15)	5460
3	EEI membership dues		(8,337)	9302
4	Total		<u>\$ (8,933)</u>	

Expense = Increase / (Decrease)

PURPOSE

To adjust cost of service to record the appropriate level of USWAG and EEI membership dues related to lobbying, below the line. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
ADVERTISING EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Proforma	FERC Account
1	Advertising Expense	W/P H-16	\$ (20,000)	9090
2			(148,815)	9301
3			512	9260
4	Total		<u>(168,303)</u>	

Expense = Increase / (Decrease)

PURPOSE

Decrease cost of service to remove expenses not allowed for ratemaking per 17 O.S. 180.1. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
DUES AND CONTRIBUTION EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Adjustment	FERC Account
1	Dues Expense	W/P H-16	(\$160)	5060
2			(1,388)	5880
3			(1,240)	5930
4			(55)	9030
5			(2,648)	9070
6			(2,925)	9080
7			(2,792)	9210
8			(12,270)	9302
9			(13)	9350
11	Contribution Expense		(1,750)	5060
12			(1,800)	9070
13			(5,500)	9080
14			(250)	9210
15	Total		<u>\$ (32,791)</u>	

Expense = Increase / (Decrease)

PURPOSE

To move expenses related to membership dues from cost of service to below the line. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AMORTIZATION OF UNRECOVERED RESERVE FOR DEPRECIATION
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
1	Adj For Amortization of Unrecovered Reserve		\$ 471,408	403
	Expense = Increase / (Decrease)			
2	Total Amount January 31, 2015		2,357,042	
3	Monthly Amortization - 60 Months		39,284	
4	Annual Amortization - (Ln 3 * 12)		471,408	
			Unrecovered Reserve For Depr	
5	OFFICE FURNITURE		(1,815,308)	391.10
6	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS			391.20
7	TRANSPORTATION EQUIPMENT		(1,086,231)	392.00
8	STORES EQUIPMENT		63,877	393.00
9	TOOLS, SHOP AND GARAGE EQUIPMENT		573,918	394.00
10	LABORATORY EQUIPMENT		(685,301)	395.00
11	POWER OPERATED EQUIPMENT		(258,463)	396.00
12	COMMUNICATION EQUIPMENT		927,292	397.00
13	MISCELLANEOUS EQUIPMENT		32,290	398.00
14	OTHER TANGIBLE PROPERTY		(109,116)	399.30
			(2,357,042)	

Purpose:

To include in cost of service a 60 month amortization of the unrecovered reserve for depreciation for the General plant accounts shown above. The discussion of this adjustment can be found in the testimony of depreciation witness Mr. John Spanos and Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
REGULATORY EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Regulatory Expenses for Test Year	W/P H-13	\$ 1,939,485	9280
2	Pro-forma Adjustment	W/P H-13	(256,598)	9280
3	Requested Regulatory Expense	W/P H-13	<u>\$ 1,682,887</u>	

Expense = Increase / (Decrease)

PURPOSE

Decrease cost of service for OCC Assessment Fee and for amortization expenses related to PUD 201000050. For AEPSC adjustment related to account 9280, see pro-forma adjustment WP H-02-26. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
DEMAND SIDE MANAGEMENT EXPENSES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Demand Side Mgmt Rider		\$ (131,672)	9070
2			(28,401,112)	9080
3			(275)	9200
4			(6,329)	9210
5			(72)	9301
6	Total		<u>\$ (28,539,460)</u>	

Expense = Increase / (Decrease)

PURPOSE

To exclude from cost of service those expenses that are related to Demand Side Management (DSM) which are recovered through the DSM Rider. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AMORTIZATION EXPENSE - ACCOUNT 407 & 404
FOR THE TEST YEAR ENDING JANUARY 31, 2105

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Test Year Expense	Adjustments	Adjusted Amount	FERC Account
1	Amort PSO Smart Grid Liab	4,513,416	4,513,416	0	4073
2	Defer Smart Grid Costs	7,301,447		0	4073
3	Grid Smart Prior Period Corrections	113,534		0	4073
4					
5					
6	Total Account 407	2,901,565		0	
7	Amortization - Intangible Plant	8,554,788		7,369,196	4040
8	Total Amortization	11,456,353		7,369,196	

Expense = Increase / (Decrease)

PURPOSE

Decrease cost of service for amortization expense related to costs recovered via riders and adjust intangible plant amortization to appropriate test year amount. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
ELIGIBLE FUEL RELATED ADJUSTMENTS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Account	Total Company Amount	Adjustment	Total Company Pro-Forma Amount
1	Fuel	5010000	943,326	(934,967)	8,359
2	Fuel Consumed	5010001	124,139,334	(124,139,334)	0
3	Fuel - Procure Unload & Handle	5010003	4,395,836	(4,395,836)	0
4	Fuel - Deferred	5010005	(22,201,580)	22,201,580	0
5	Ash Sales Proceeds	5010012	(1,796,391)	1,796,382	(9)
6	Fuel Survey Activity	5010013	(559,318)	559,318	0
7	Fuel Oil Consumed	5010019	540,906	(540,906)	0
8	Nat Gas Consumed Steam	5010020	60,722,928	(60,722,928)	0
9	Transp Gas Consumed Steam	5010021	371,427	(371,427)	0
10	Gypsum handling/disposal costs	5010027	0	0	0
11	Coal Procurement Sales Net-NA	5010033	151,628	(151,628)	0
12	Gas Transp Res Fees-Steam	5010034	5,343,662	(5,343,662)	0
13	Gas Transp Res Fees - CC	5010035	9,614,760	(9,614,760)	0
14	Nat Gas Consumed CC	5010036	77,665,103	(77,665,103)	0
15	Transportation Gas CC	5010037	269,037	(269,037)	0
16	Fuel - Gas Turbine	5470001	4,187,766	(4,187,766)	0
17	Gas Transp Res Fees - CT	5470003	334,277	(334,277)	0
18	Fuel-Gas Turbine-Purchasing/Handling Costs	5470004	0	(0)	0
19	Gas Transp Fees - CT	5470005	12,244	(12,244)	0
20	Total		<u>264,134,948</u>	<u>(264,126,597)</u>	<u>8,351</u>

Expense = Increase / (Decrease)

PURPOSE

To exclude fuel expense recoverable via the OCC fuel adjustment clause. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
PURCHASED POWER COSTS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Account	Total Company Per Books	Adjustment	Pro-Forma Amount
1	Purchased Power	5550000	164	(164)	0
2	Purch Pwr-NonTrading-Nonassoc	5550001	209,084,292	(209,084,292)	0
3	Purchased Power - Associated	5550002	874,401	(874,401)	0
4	Purchased Power - Pool Energy	5550005	4,757,332	(4,757,332)	0
5	Purch Power Capacity -NA	5550023	50,990,376	(50,990,376)	0
6	Purchase Power ERCOT	5550024	1,056	(1,056)	0
7	Purchase Power - Fuel - ERCOT	5550026	702,172	(702,172)	0
8	Purch Power-Assoc-Trnsfr Price	5550029	0	(0)	0
9	Gas-Conversion-Mone Plant	5550032	(133)	0	(133)
10	Purchase Power Wind Energy	5550047	92,466,974	(92,466,974)	0
11	Purch Power ERCOT-Non-ded	5550054	5,165	(5,165)	0
12	SPP O/U Sched. Chrg Ded-Purch	5550059	31,135	(31,135)	0
13	SPP Unins. Dev. Chg. Ded-Purch	5550065	47,370	(47,370)	0
14	SPP Rev. Neutrality Ded-Purch	5550066	1,355,173	(1,355,173)	0
15	SPP Resource Imb. Ded-Purch	5550067	807,631	(807,631)	0
16	SPP Load Imbalance Ded-Purch	5550068	1,758,900	(1,758,900)	0
17	PJM Hourly Net Purch. -FERC	5550080	0	0	0
18	Purch Pwr Capacity OvUd NA	5550103	(67,652)	67,652	0
19	Deferred Base Load Purch Pwr	5550116	17,993,321	(17,993,321)	0
20	SPP Net Purch that serve OSS	5550128	41,572,939	(41,572,939)	0
21	SPP Net Marginal Losses LSE	5550130	4,793,340	(4,793,340)	0
22	SPP Congestion Costs LSE	5550131	(1,505,230)	1,505,230	0
23	SPP TCR's & ARR's LSE	5550133	(25,310)	25,310	0
24	SPP Net RegulationLSE	5550320	3,168,991	(3,168,991)	0
25	SPP Net Spinning Reserve LSE	5550321	1,478,445	(1,478,445)	0
26	SPP Net Supp Reserve LSE	5550324	731,050	(731,050)	0
27	SPP Contingency Costs LSE	5550325	(4,700)	4,700	0
28	Subtotal account 555		431,017,204	(431,017,336)	(133)
29	Sale/Resale - NA - Fuel Rev	4470028	(45,334,243)	45,334,243	0
30	Sls for Rsl - Fuel Rev - Assoc	4470035	21,992	(21,992)	0
31	Sales for Resale- Fuel - ERCOT	4470036	(270,934)	270,934	0
32	SPP Load Imbalance Ded-Sales	4470135	(54,312)	54,312	0
33	SPP Rev Neutrality Ded-Sales	4470136	(132,139)	132,139	0
34	SPP Resource Imb Ded-Sales	4470142	(7,370)	7,370	0
35	SPP Net Make Whole Payment LSE	4470322	(2,969,230)	2,969,230	0
36	SPP Net Make Whole Payment LSE	4470323	1,342,691	(1,342,691)	0
37	SPP Net Marginal Losses LSE	4470327	8,021,244	(8,021,244)	0
38	SPP TCR's & ARR's OSS	4470331	(709,542)	709,542	0
39	SPP Congestion Costs LSE	4470333	2,737,533	(2,737,533)	0
40	Subtotal account 447		(37,354,310)	37,354,310	0
41	Total		393,662,894	(393,663,026)	(133)

Expense = Increase / (Decrease)

PURPOSE

To exclude purchased power costs recovered via OCC Fuel Adjustment Clause. No costs allowed in base rates. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
REVENUE ADJUSTMENTS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Amount	(4) Adjustments	(5) Pro-Forma Total Company Amount
1	Retail				
2	- Base		645,195,713	(98,240,317) (1)	546,955,396
3	- Fuel		634,253,235	(634,253,235) (2)	-
4	Wholesale		-		
5	- Base		111,108	1,828,508 (1)	1,939,616
6	- Fuel		207,506	(207,506) (2)	-
7	Off-System		-		
8	- Capacity		-	-	-
9	- Included in FAC		56,782,888	(56,782,888) (2)	-
10	Total	W/P H-02.23	1,336,550,449	(787,655,437)	548,895,012
11	Other Revenue	W/P H-02.25	57,625,543	(3,683,701) (3)	53,941,843
12	Total Revenue Related Adjustments		1,394,175,992	(791,339,138)	602,836,855

Supposed to be inc

Revenue = Increase / (Decrease)

PURPOSE

(1) To adjust base (non-fuel) revenue for rider revenues, customer, weather and pro-forma adjustments per WP M-6.

(2) To exclude fuel revenues and related off-system sales; included in calculation of OCC approved FAC. Line 9 amount included \$37,354,310 reclassified as Purchased Power on WP H-2-22

(3) To adjust other revenues to an on-going level per WP H-02-25

The discussion of this adjustment can be found in the testimony of Mr. John Aaron.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Pro Forma	Existing	Annualized		Annualized
No.	Description	Acct	Plant	Rates	Depreciation	Proposed	Depreciation
					Expense	Rates	Expense
					Existing Rates		Proposed Rates
PRODUCTION							
Oklaunion							
1	Land - Coal Fired	310	1,989,307	n/a			
2	Structures, Improvements-Coal	311	16,728,694	0.98%	163,941	1,930%	322,864
3	Boiler Plant Equip-Coal	312	51,050,529	0.99%	505,400	2,250%	1,148,637
4	Turbogenerator Units-Coal	314	15,515,079	0.91%	141,187	2,140%	332,023
5	Accessory Elect Equip-Coal	315	6,400,978	0.89%	56,969	1,710%	109,457
6	Misc Pwr Plant Equip-Coal	316	5,561,999	1.00%	55,620	2,190%	121,800
7	ARO Steam Production Plant	317	15,619		405		405
8			97,262,195		923,522	2,092%	2,035,193
9							
10	Northeast Generating Plant - Units 3 & 4						
11	Land - Coal Fired	310	1,141,086	n/a			0
12	Structures, Improvements-Coal	311	20,172,248	1.64%	330,825	4,510%	909,768
13	Boiler Plant Equip-Coal	312	295,104,245	1.52%	4,485,585	4,060%	11,981,232
14	Coal Transportation Equip	312.1	5,157,617	1.52%	78,396	0,350%	18,052
15	Turbogenerator Units-Coal	314	94,927,093	1.36%	1,291,008	4,860%	4,613,457
16	Accessory Elect Equip-Coal	315	31,494,356	1.02%	321,242	3,330%	1,048,762
17	Misc Pwr Plant Equip-Coal	316	21,593,556	1.50%	323,903	4,960%	1,071,040
18	ARO Steam Production Plant	317	90,123		2,066		2,066
19	ARO Steam Production Plant - Ash Pond #1	317	1,066,214		30,563		30,563
20	ARO Steam Production Plant - Ash Pond #2	317	15,371,635		594,265		594,265
21	ARO Steam Production Plant - Rtn Pond	317	1,429,573		44,283		44,283
22			487,547,746		7,502,137		20,313,489
23							
24	Northeast Generating Plant - Units 3 & 4 - Rail Spur						
25	Land - Coal Fired	310	1,880,041	n/a			
26	Land Rights - Coal Fired	310.1	206,091	2.34%	4,823	5,360%	11,046
27	Rail Spur	312	22,359,915	1.41%	315,275	2,810%	628,314
28			24,446,047		320,097		639,360
29							
30	Eufaula Generating Plant						
31	Land - Coal Fired	310	0	n/a	0		0
32							
33	Total Steam Production - Coal		609,255,988		8,745,757		22,988,042
34							
35							
36	Comanche						
37	Land - Oil/Gas	310.3	345,962	n/a			0
38	Struct. Improvements-Oil/Gas	311.3	4,320,338	2.03%	87,703	1,900%	82,086
39	Boiler Plant Equip-Oil/Gas	312.3	24,774,017	2.32%	574,757	3,000%	743,221
40	Turbogenerator Units-Oil/Gas	314.3	52,385,374	3.24%	1,697,286	2,620%	1,372,497
41	Accessry Elect Equip-Oil/Gas	315.3	6,173,738	1.93%	119,153	1,990%	122,857
42	Misc Pwr Plt Equip-Oil/Gas	316.3	2,025,688	3.19%	64,619	1,820%	36,868
43	RET#1 Comanche Retention Pond	317	683,326		50,622		50,622
44	ARO Steam Prod Plnt Oil/Gas	317.3	159,024		9,873		9,873
45			90,867,467		2,604,014		2,418,024
46							
47	Northeast Generating Plant - Units 1 & 2						
48	Land - Oil/Gas	310.3	101,505	n/a			0
49	Land Rights - Oil/Gas	310.31	1		0		0
50	Struct. Improvements-Oil/Gas	311.3	10,984,209	1.40%	153,779	2,750%	302,066
51	Boiler Plant Equip-Oil/Gas	312.3	93,213,019	1.55%	1,444,802	2,870%	2,675,214
52	Turbogenerator Units-Oil/Gas	314.3	134,838,641	1.97%	2,656,321	2,470%	3,330,514
53	Accessry Elect Equip-Oil/Gas	315.3	12,474,043	1.56%	194,595	2,100%	261,955
54	Misc Pwr Plt Equip-Oil/Gas	316.3	7,620,575	1.07%	81,540	2,550%	194,325
55	ARO Steam Production Plant	317	609,488		5,134		5,134
56	RET#1 Northeastern Retention Pond	317.3	279,358		8,845		8,845
57			260,120,839		4,545,016		6,778,052
58							
59	Riverside Generating Plant - Units 1 & 2						
60	Land - Oil/Gas	310.3	1,376,358	n/a			0
61	Struct. Improvements-Oil/Gas	311.3	9,280,695	1.44%	133,642	3,510%	325,752
62	Boiler Plant Equip-Oil/Gas	312.3	74,352,071	1.45%	1,078,105	2,920%	2,171,080
63	Turbogenerator Units-Oil/Gas	314.3	69,904,479	1.26%	880,796	3,680%	2,572,485
64	Accessry Elect Equip-Oil/Gas	315.3	9,767,798	1.31%	127,958	2,630%	256,893
65	Misc Pwr Plt Equip-Oil/Gas	316.3	6,296,675	1.91%	120,266	4,570%	287,758
66	ARO Steam Prod Plnt Oil/Gas	317.3	2,222,230		79,143		79,143
67	ARO Steam Prod Plnt Oil/Gas - Rtn Pond #1	317.3	996,132		38,937		38,937
68			174,196,438		2,458,848		5,732,049
69							
70	Southwestern Generating Plant U1-5						

PUBLIC SERVICE COMPANY OF OKLAHOMA
Depreciation Expense and Depreciable Plant
For the Test Year Ending January 31, 2015

Line No	(1) Description	(2) Plant Acct	(3) Pro Forma Plant	(4) Existing Rates	(5) Annualized Depreciation Expense Existing Rates	(6) Proposed Rates	(7) Annualized Depreciation Expense Proposed Rates
71	Land - Oil/Gas	310 3	191,512	n/a			0
72	Struct. Improvements-Oil/Gas	311 3	8,415,227	1.78%	149,791	3.170%	266,763
73	Boiler Plant Equip-Oil/Gas	312 3	35,269,839	1.90%	670,127	3.710%	1,308,511
74	Turbogenerator Units-Oil/Gas	314 3	31,704,526	1.81%	573,852	3.860%	1,223,795
75	Accessry Elect Equip-Oil/Gas	315 3	9,515,484	1.81%	172,230	3.600%	342,557
76	Misc Pwr Plt Equip-Oil/Gas	316 3	1,327,130	2.72%	36,098	2.860%	37,956
77	ARO Steam Prod Plnt Oil/Gas	317 3	813,308		28,908		28,908
78	ARO Steam Prod Plnt Oil/Gas - Retn Pond #1	317 3	129,254		18,749		18,749
79			<u>87,366,281</u>		<u>1,649,755</u>		<u>3,227,239</u>
80							
81	Tulsa Generating Plant Units 2 & 4						
82	Land - Oil/Gas	310 3	97,253	n/a			0
83	Struct. Improvements-Oil/Gas	311 3	7,455,685	1.53%	114,072	3.640%	271,387
84	Boiler Plant Equip-Oil/Gas	312 3	23,263,065	1.62%	376,862	3.270%	760,702
85	Turbogenerator Units-Oil/Gas	314 3	31,668,613	1.63%	516,198	3.790%	1,200,240
86	Accessry Elect Equip-Oil/Gas	315 3	7,808,089	0.98%	76,519	4.240%	331,063
87	Misc Pwr Plt Equip-Oil/Gas	316 3	2,900,251	3.17%	91,938	4.740%	137,472
88	ARO Steam Prod Plnt Oil/Gas	317 3	3,248,543		199,333		199,333
89	ARO Steam Prod Plnt Oil/Gas - Retn Pond #1	317 3	247,987		17,005		17,005
90			<u>76,689,485</u>		<u>1,391,927</u>		<u>2,917,202</u>
91							
92	Total Steam Production - Oil & Gas		689,240,510		12,649,561		21,072,567
93							
94							
95	Comanche						
96	ARO Steam Prod Plnt Oil/Gas	317 3	0		0		0
97	Fuel Holders - Gas	342	2,994	4.89%	146	2.570%	77
98	Generators - Gas	344	754,469	1.59%	11,996	1.090%	8,224
99	Misc Power Plant Eq-Gas	346	69,616	5.34%	3,717	2.990%	2,082
100			<u>827,079</u>		<u>15,860</u>		<u>10,382</u>
101							
102	Northeast Generating Plant - Units 1 & 2						
103	Fuel Holders - Gas	342	63,289	0.97%	614	1.320%	835
104	Generators - Gas	344	2,862,016	0.94%	26,903	1.610%	46,078
105	Accessory Electric Eq-Gas	345	83,558	0.95%	794	4.030%	3,367
106	Misc Power Plant Eq-Gas	346	3,019	0.79%	24	2.320%	70
107			<u>3,011,882</u>		<u>28,335</u>		<u>50,351</u>
108							
109	Riverside Generating Plant						
110	Misc Pwr Plt Equip-Oil/Gas	346	51,139	2.08%	1,064	4.700%	2,404
111	Fuel Holders - Gas	342	9,797,993	2.08%	203,798	2.870%	281,202
112	Generators - Gas	344	48,138,853	2.08%	1,001,288	3.100%	1,492,304
113	Accessory Electric Eq-Gas	345	4,047,220	2.08%	84,182	6.000%	242,833
114			<u>62,035,206</u>		<u>1,290,332</u>		<u>2,018,744</u>
115							
116	Southwestern Generating Plant U4&5						
117	Structures & Improvements-Gas	341	5,375,687	2.08%	111,814	3.000%	161,271
118	Generators - Gas	344	44,412,407	2.08%	923,778	2.650%	1,176,929
119	Accessory Electric Eq-Gas	345	9,679,829	2.08%	201,340	5.160%	499,479
120	Accessory Electric Eq-Gas	346	6,188	2.08%	129	3.750%	232
121			<u>59,474,111</u>		<u>1,237,062</u>		<u>1,837,911</u>
122							
123	Weleetka Generating Plant						
124	Land	340	62,660	n/a			0
125	Structures & Improvements-Gas	341	781,386	0.96%	7,501	10.020%	78,295
126	Fuel Holders - Gas	342	2,134,695	2.39%	51,019	3.370%	71,939
127	Generators - Gas	344	23,599,604	1.55%	365,794	3.222%	760,379
128	Accessory Electric Eq-Gas	345	365,914	7.75%	28,358	5.560%	20,345
129	Misc Power Plant Eq-Gas	346	2,086,660	4.11%	85,762	7.610%	158,795
130	ARO Other Production	347	23,812		2,039		2,039
131			<u>29,054,730</u>		<u>540,474</u>		<u>1,091,792</u>
132							
133	Total Other Production		154,403,008		3,112,062		5,009,180
134							
135							
136	Northeast Generating Plant - Units 3 & 4 - Diesel						
137	Generators - Gas	344	437,950	0.74%	3,241	1.840%	8,058
138			<u>437,950</u>		<u>3,241</u>		<u>8,058</u>
139							
140	Riverside Generating Plant - Diesel Unit						
141	Fuel Holders - Gas	342	24,392	0.98%	239	4.820%	1,176
142	Generators - Gas	344	470,175	0.94%	4,420	1.080%	5,078
143	Accessory Electric Eq-Gas	345	28,635	1.26%	361	1.910%	547

PUBLIC SERVICE COMPANY OF OKLAHOMA
Depreciation Expense and Depreciable Plant
For the Test Year Ending January 31 2015

Line No	(1) Description	(2) Plant Acct	(3) Pro Forma Plant	(4) Existing Rates	(5) Annualized Depreciation Expense Existing Rates	(6) Proposed Rates	(7) Annualized Depreciation Expense Proposed Rates
144			523,202		5,019		6,801
145							
146	Southwestern Generating Plant - Diesel						
147	Fuel Holders - Gas	342	67,052	1.44%	966	3.610%	2,421
148	Generators - Gas	344	212,484	1.12%	2,380	0.950%	2,019
149			279,536		3,345		4,439
150							
151	Tulsa Generating Plant - Diesel Unit						
152	Fuel Holders - Gas	342	70,372	1.49%	1,049	1.550%	1,091
153	Generators - Gas	344	608,404	1.44%	8,761	1.520%	9,248
154	Accessory Electric Eq-Gas	345	0	1.44%	0		0
155			678,776		9,810		10,339
156							
157	Weleetka Generating Plant - Diesel Unit						
158	Fuel Holders - Gas	342	10,291	7.52%	774	7.850%	808
159	Generators - Gas	344	666,380	7.54%	50,245	8.200%	54,643
160	Accessory Electric Eq-Gas	345	36,296	8.19%	2,973	10.990%	3,989
161	Misc Power Plant Eq-Gas	346	911	7.46%	68	3.730%	34
162			713,878		54,060		59,474
163							
164	Total Diesel		2,633,341		75,475		89,110
165							
166							
167	TOTAL PRODUCTION		1,455,532,848	1.728%	24,582,854	3.456%	49,158,899
168							
169	TRANSMISSION						
170	Land	350	3,150,433	n/a			
171	Land Rights	350.1	38,811,389	1.09%	423,044	1.070%	415,282
172	Structures and Improvements	352	4,627,335	1.88%	86,994	1.750%	80,978
173	Station Equipment	353	355,824,023	1.53%	5,444,108	2.040%	7,258,810
174	Towers and Fixtures	354	17,788,368	1.12%	199,230	2.440%	434,036
175	Poles and Fixtures	355	217,787,142	2.78%	6,054,483	3.840%	8,363,026
176	Overhead Conductors Device	356	165,569,945	1.92%	3,178,943	3.190%	5,281,681
177	Undergrnd Conductors Device	358	71,915	3.01%	2,165	2.300%	1,654
178			803,630,551	1.92%	15,388,965	2.728%	21,835,468
179							
180	DISTRIBUTION						
181	Land	360	8,292,968	n/a			
182	Land Rights	360.1	2,498,986	0.92%	22,991	1.020%	25,490
183	Structures and Improvements	361	5,318,648	0.41%	21,806	2.640%	140,412
184	Station Equipment	362	297,420,786	1.69%	5,026,411	1.720%	5,115,638
185	Poles, Towers and Fixtures	364	361,292,925	2.19%	7,912,315	4.080%	14,740,751
186	Overhead Conductors Device	365	352,937,203	3.11%	10,976,347	3.600%	12,705,739
187	Underground Conduit	366	66,565,475	2.01%	1,337,966	2.550%	1,697,420
188	Undergrnd Conductors Device	367	291,019,863	1.46%	4,248,890	1.900%	5,529,377
189	Line Transformers	368	315,684,547	2.91%	9,186,420	2.700%	8,523,483
190	Services	369	235,574,876	2.14%	5,041,302	2.850%	6,713,884
191	Meters	370	74,556,185	9.58%	7,142,483	9.580%	7,142,483
192	AMI Meters	370.16	0	6.84%	0	6.840%	0
193	Installs Customer Premises	371	43,203,979	2.48%	1,071,459	3.810%	1,646,072
194	Street Lghtng & Signal Sys	373	56,028,463	2.51%	1,406,314	2.940%	1,647,237
195			2,110,394,903	2.54%	53,394,705	3.122%	65,627,985
196							
197	GENERAL						
198	Land	389.0	6,904,714	n/a			
199	Land Rights	389.1	127,950	0.00%	0	0.000%	0
200	Structures and Improvements	390.0	54,630,004	0.60%	327,780	2.030%	1,108,989
201	Office Furniture Equipment	391.0	11,823,680	6.56%	775,633	1.210%	143,067
202	Office Equip - Computers	391.11	112,956	0.00%	0	20.000%	22,591
203	Transportation Equipment	392.0	377,991	6.11%	23,095	6.670%	25,212
204	Stores Equipment	393.0	2,146,268	3.23%	69,324	3.330%	71,471
205	Tools	394.0	20,902,078	2.80%	585,258	4.000%	836,083
206	Laboratory Equipment	395.0	3,936,478	3.11%	122,424	2.460%	96,837
207	Power Operated Equipment	396.0	1,277,072	5.50%	70,239	4.310%	55,042
208	Communication Equipment	397.0	58,916,912	4.16%	2,450,944	2.920%	1,720,374
209	Comm Equip-Mobile Radios	397.11	659,669	4.16%	27,442	2.920%	19,262
210	Comm Equip-SCADA, RTU	397.12	159,864	4.16%	6,650	2.920%	4,668
211	Comm Equip-AMI	397.16	0	6.67%	0	6.670%	0
212	Miscellaneous Equipment	398.0	5,292,619	4.43%	234,463	5.000%	264,631
213	Other Tangible Property-Rail Maint Facility	399.30	553,653	1.51%	8,360	2.500%	13,841
214	ARO General Plant	399.19	529,811		28,578		28,578
215							
216			168,351,719	2.942%	4,730,192	2.743%	4,410,647

PUBLIC SERVICE COMPANY OF OKLAHOMA
Depreciation Expense and Depreciable Plant
For the Test Year Ending January 31, 2015

Line No	(1) Description	(2) Plant Acct	(3) Pro Forma Plant	(4) Existing Rates	(5) Annualized Depreciation Expense Existing Rates	(6) Proposed Rates	(7) Annualized Depreciation Expense Proposed Rates
217							
218	ELECTRIC PLANT IN SERVICE	101	4,537,910,021		98,096,717		141,032,998
219			0				
220	Completed Construction Not Classified	106					
221	Production						
222	Transmission						
223	Distribution						
224	General						
225	Intangible						
226			0		0		0
227							
228	Construction Work In Progress						
229	Production		0		0		0
230	Transmission		0		0		0
231	Distribution		0		0		0
232	General						
233	Intangible						
234			0		0		0
235							
236							
237	TOTAL		4 537 910 021		98 096 717		141 032 998
238							
239	Less:						
240	Depreciation charged to Clearing				8 360		13 841
241	Depreciation charged to Inventory				320 097		639 360
242							
243	TOTAL DEPRECIATION EXPENSE				97 768 259		140 379 797
244							
245							
246							
247							
248							
249	Depreciation at Proposed Rates		\$ 48,519,539	\$ 21,835,468	\$ 65,627,985	\$ 4,396,805	\$ 140,379,797
250	Less						
251	Annualized Depreciation Expense		24,262,757	15,388,965	53,394,705	4,721,832	97,768,259
252							
253	Pro Forma Adjustment for change						
254	in Depreciation Rates		<u>\$ 24,256,782</u>	<u>\$ 6,446,503</u>	<u>\$ 12,233,280</u>	<u>\$ (325,027)</u>	<u>\$ 42,611,538</u>
255							
256	Annualized Depreciation Expense		\$ 24,262,757	\$ 15,388,965	\$ 53,394,705	\$ 4,721,832	\$ 97,768,259
257	Less						
258	Book Depreciation Expense		23,278,566	14,647,367	48,976,335	4,599,058	91,501,325
259							
260	Pro Forma Adjustment for						
261	Depreciation Expense		<u>\$ 984,191</u>	<u>\$ 741,599</u>	<u>\$ 4,418,369</u>	<u>\$ 122,775</u>	<u>\$ 6,266,934</u>
262							
263	Total Depreciation Expense Pro Forma		<u>\$ 25,240,973</u>	<u>\$ 7,188,101</u>	<u>\$ 16,651,649</u>	<u>\$ (202,252)</u>	<u>\$ 48,878,472</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
Annualized Depreciation Expense - Functional
For the Test Year Ending January 31, 2015

	Total	Production	Transmission	Distribution	General
Depreciation at Proposed Rates	140,379,796.92	48,519,538.72	21,835,468.04	65,627,984.80	4,396,805.36
Less:					
Annualized Depreciation Expense	97,768,259.31	24,262,756.80	15,388,965.46	53,394,704.81	4,721,832.25
Pro Forma Adjustment for change in Depreciation Rates	42,611,537.60	24,256,781.92	6,446,502.58	12,233,279.99	(325,026.89)
Annualized Depreciation Expense	97,768,259.31	24,262,756.80	15,388,965.46	53,394,704.81	4,721,832.25
Less:					
Book Depreciation Expense	91,501,325.27	23,278,565.77	14,647,366.57	48,976,335.40	4,599,057.53
Pro Forma Adjustment for Depreciation Expense	6,266,934.04	984,191.03	741,598.89	4,418,369.41	122,774.72
Total Depreciation Expense Pro Forma	48,878,471.65	25,240,972.95	7,188,101.47	16,651,649.40	(202,252.17)
ARO Depreciation	1,158,749.64	1,132,360.38	4,641.13	21,748.13	
ARO Accretion	1,839,802.71	1,736,360.49	1,131.27	102,310.95	

	% of General Plt	Allocate General 4,599,057.53	Allocate General ARO Depr
Generation	7.66%	352,287.81	2,189
Transmission	16.24%	746,886.94	4,641
Distribution	76.10%	3,499,882.78	21,748
	100.00%	4,599,057.53	28,578

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
MISCELLANEOUS REVENUE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Account	Total Company Per Books	Adjustment	Pro-Forma Amount
1	Forfeited Discounts	4500000	2,868,987	0	2,868,987
2	Misc Service Rev - Nonaffil	4510001	4,692,440	0	4,692,440
3	Rent From Elect Propert-Affil	4540001	1,696,855	0	1,696,855
4	Rent From Elect Property-NAC	4540002	123,532	0	123,532
5	Rent From Elect Prop-ABD-Nonaf	4540004	158,857	0	158,857
6	Rent from Elec Prop-Pole Attch	4540005	3,135,495	157,549	3,293,044
7	Other Elec Rev Affiliated	4560001	1,447,617	0	1,447,617
8	Oth Elec Rev - Nonaffiliated	4560012	6,000	0	6,000
9	Other Electric Revenues - ABD	4560015	3,814,420	0	3,814,420
10	Financial Trading Rev-Unrealized	4560016	0	0	0
11	Oth Elec Rev-Trans-Affil	4560017	189,855	0	189,855
12	Plant Operations O/H Revenues	4560025	722,639	0	722,639
13	MTM Credit Risk Reserve	4560031	0	0	0
14	Miscellaneous Revenue-NonAffil	4560041	500	0	500
15	Oth Elec Rev-Trn-Aff-Trnf Price	4560043	0	0	0
16	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	(1,301)	1,301	0
17	MTM-Coal Procurement	4560084	0	0	0
18	Sales of Renew. Energy Credits	4560097	2,222,584	(2,222,584)	0
19	SPP Non-Affil. Base Fundng Rev	4561008	12,788,976	(100,994)	12,687,982
20	SPP Affil. Base Funding Cost	4561009	0	0	0
21	SPP Affil. Base Funding Rev	4561010	0	0	0
22	SPP Pt to Pt Trans Serv Rev	4561011	4,972,143	118,117	5,090,260
23	SPP Direct Assignment	4561012	983,130	0	983,130
24	SPP Affiliated NITS Revenue	4561013	0	0	0
25	SPP Ancillary Services	4561014	293,935	0	293,935
26	SPP Ancillary Schedule 1	4561015	847,437	0	847,437
27	SPP Affiliated Trans NITS Cost	4561016	0	0	0
28	Oth Elec Rev - Trans - Affil	4561018	44,208	0	44,208
29	Oth Elec Rev Trans Non Affil	4561019	2,175,335	(1,840,636)	334,699
30	Oth Elec Rev-Trans-Aff-SPP	4561020	0	0	0
31	SPP NITS	4561021	14,440,484	204,960	14,645,444
32	SPP Pt to Ptr Trans Affil Cost	4561038	5	(5)	0
33	SPP Pt to Pt Trans Affil Rev	4561039	143	(143)	0
34	Affil SPP Ancillary Sch. 1 Cost	4561040	(149,614)	149,614	0
35	Affil SPP Ancillary Sch. 1 Rev	4561041	150,879	(150,879)	0
36			57,625,543	(3,683,701)	53,941,843

Income = Increase / (Decrease)

PURPOSE

To adjust other revenues to an on-going level. The discussion of this adjustment can be found in the testimony of Mr. John Aaron.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AEPSC BILLING ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Adjustment	(4) FERC Account
1				5000
2				5010
3			309	5020
4				5050
5				5060
6				5100
7				5110
8				5120
9				5130
10				5140
11				5460
12				5480
13			131	5490
14				5530
15				5540
16			133	5550
17				5560
18				5570
19				5600
20				5611
21				5612
22				5613
23				5615
24				5620
25				5630
26				5660
27				5680
28			2	5690
29			2	5691
30			2,130	5692
31			381	5700
32			1,101	5710
33			16	5720
34				5730
35				5757
36				5800
37			1,183	5810
38			15	5820
39			1,102	5830
40			112	5840
41			11	5860
42			2,100	5880
43			664	5900
44			145	5910

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AEPSC BILLING ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Adjustment	FERC Account
45			0	5920
46			266	5930
47			0	5940
48			16	5970
49				5980
50			119	9010
51				9020
52				9030
53				9050
54				9070
55				9080
56				9100
57				9120
58				9200
59				9210
60				9220
61				9230
62				9250
63				9260
64				9280
65				9301
66				9302
67				9310
68				9350
69	Total		<u>0</u>	

Expense = Increase / (Decrease)

PURPOSE

Adjust AEPSC billings to reflect adjustments discussed in the testimony of Mr. Bryan Frantz.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
FACTORING EXPENSE ADJUSTMENTS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	Description	(1)	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
	<u>Pro Forma Amount</u>				
1	Factoring Expense - Carrying Cost on Adjusted Revenue			1,506,049	4265009
2	Factoring Expense - Cr Line Fees			870,592	4265009
3	Factoring Expense - Adjusted Bad Debts			3,338,267	4265010
4				<u>5,714,908</u>	
	<u>Actual Incurred</u>				
5	Factoring Expense - Carrying Cost			1,450,849	4265009
6	Factoring Expense - Cr Line Fees			882,945	4265009
7	Factoring Expense - Bad Debts			3,602,711	4265010
8				<u>5,936,506</u>	
9	Adjust factoring expense to test year revenue			<u>(221,598)</u>	4265

Expense = increase / (decrease)

PURPOSE

To adjust cost of service to a normalized level of factoring expense based on test year ending adjusted revenues. The carrying cost component uses a 10.50% equity return and a .27% debt return. The bad debt component is based on the actual percentage for the test year. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
SPP SCHEDULE 11 NON-SPPTC TRANSMISSION ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
1	<u>Oklahoma TransCo Base Plan Costs</u>			
2	- Test Year Amount		989,743	565
3	- Ongoing level based on 1/1/2015 RRR file		1,318,153	
4	Adjustment amount		\$ 328,410	
5	<u>Prairie Wind Base Plan Costs</u>			
6	- Test Year Amount (25% share currently excluded from SPPTC)		367,377	565
7	- Ongoing level		333,001	
8	Adjustment amount		\$ (34,376)	
9	<u>Transource Missouri Base Plan Costs</u>			
10	- Test Year Amount		853,316	565
11	- Ongoing level		1,743,083	565
12	Adjustment amount		\$ 889,767	
13	<u>Total Pro Forma Adjustment</u>		<u>\$ 1,183,801</u>	565

Expense = Increase / (Decrease)

PURPOSE

To annualize PSO's share of the affiliated SPP schedule 11/base plan funding revenue requirement not recoverable via PSO's SPPTC Tracker. For more information related to these adjustments, please see the testimony of Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
OKLAHOMA TRANSCO SCHEDULE 11 INCREMENTAL
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Adjustment	FERC Account
1	Ongoing level based on 1/1/2015 RRR file		1,318,153	565
2	Ongoing level based on 2015 Formula Rate Update		2,971,763	565
3	Total		\$ 1,653,610	

Expense = Increase / (Decrease)

PURPOSE

To annualize PSO's share of the Oklahoma TransCo affiliated SPP schedule 11/base plan funding revenue requirement from 2015 formula rate update, incremental to current SPP billing data, and not recoverable via PSO's SPPTC Tracker. For more information related to these adjustments, please see the testimony of Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
FIRM TRANSMISSION SERVICE ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Adjustment	FERC Account
1	Firm Transmission Service Adjustment		(1,509,511)	565
2	Total		<u>(1,509,511)</u>	

Expense = Increase / (Decrease)

PURPOSE

To exclude from the cost of service expenses related to firm transmission reservation that expired in May 2014. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
SPP ADMIN FEES AND NITS EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
1	<u>SPP NITS Expense</u>			
2	- Test Year Amount		26,697,373	
3	- Pro Forma Amount		28,846,376	
4	Pro Forma Adjustment		<u>2,149,004</u>	565
5	<u>SPP NITS Admin Fee</u>			
6	- Test Year Amount		10,280,436	
7	- Pro Forma Amount		10,966,396	
8	Pro Forma Adjustment		<u>685,960</u>	561.4
5	<u>SPP FERC Assessment</u>			
6	- Test Year Amount		1,234,749	
7	- Pro Forma Amount		1,272,650	
8	Pro Forma Adjustment		<u>37,901</u>	575.7
13	<u>Total Pro Forma Adjustment</u>		<u>2,872,864</u>	

Expense = Increase / (Decrease)

PURPOSE

To increase cost of service to reflect PSO's share of SPP administrative fees, SPP FERC Assessment Fees and SPP network transmission expense. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
SPP TRANSMISSION TRACKER (SPPTC) ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Total Company Per Books	(4) FERC Account
1	<u>SPPTC Tracker</u>			
2	- A/C 5650013 - SPP Affil. Base Funding Exp.		(1,594,109)	
3	- A/C 5650014 - SPP Non-Affil. Base Funding Exp.		(31,189,275)	
4	- A/C 5650049 - PSO Base Plan Tracker Over-Under		<u>(1,965,472)</u>	
5	Pro Forma Adjustment		<u><u>(34,748,856)</u></u>	565

Expense = Increase / (Decrease)

PURPOSE

To remove PSO SPPTC tracker expenses related to PSO's SPP Schedule 11 Base Plan Funding costs. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AD VALOREM TAXES BASED ON UTILITY
PLANT AT TEST YEAR END
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No	Description	Schedule Reference	Workpaper Reference	Requested Amount	FERC Account
1	Electric utility plant at 1/31/2015				
2	Electric plant in service (Accts 101 and 106)		Sch C-01	4,583,350,191	
3	Fuel, Materials and Supplies		Sch B-02	63,400,836	
4					
5	Construction work in progress		Sch C-02	140,700,818	
6	Total			4,787,451,846	
7	Less Accumulated Depreciation and Amortization		Sch B-02	(1,630,902,499)	
8				3,156,549,347	
7					
8	Ratio of 2014 ad valorem taxes to utility plant at 1/1/2014			1.148240%	
9					
10	Ad valorem tax liability			36,244,762	
11	Less Projected Ad valorem taxes capitalized in 2015			2,945,400	
12	Advalorem tax expense			33,299,362	
13					
14	Ad valorem taxes expensed for the year ended 1/31/2015		W/P H-18	31,166,167	
15					
16	Pro forma adjustment		W/P H-02.33	2,133,195	4080

Expense = Increase / (Decrease)

PURPOSE

Adjust ad valorem expense to reflect expected expense. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
EMPLOYEE EXPENSES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Reference	Total Company Per Books	FERC Account
1	Employee Expenses		(25)	5000
2	Employee Expenses		(714)	5060
3	Employee Expenses		(609)	5100
4	Employee Expenses		(24)	5120
5	Employee Expenses		(350)	5800
6	Employee Expenses		(159)	5860
7	Employee Expenses		(594)	5880
8	Employee Expenses		(1,598)	5930
9	Employee Expenses		(438)	9030
10	Employee Expenses		(13,369)	9070
11	Employee Expenses		(11,889)	9080
12	Employee Expenses		(3,994)	9120
13	Employee Expenses		(175)	9130
14	Employee Expenses		(33,411)	9210
15	Employee Expenses		(600)	9230
16	Employee Expenses		(3,120)	9301
17	Employee Expenses		(8,625)	9302
18	Total		<u>\$ (79,695)</u>	

Expense = Increase / (Decrease)

PURPOSE

To remove employee expenses from cost of service. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
OUTSIDE SERVICES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	Outside Services		\$ (2,137,200)	923
2			(380,195)	506
3	TOTAL		<u>(2,517,395)</u>	

Expense = Increase / (Decrease)

PURPOSE

To exclude non-recurring and prior period entries included in Outside Services from the cost of service. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
REGULATORY ASSET AMORTIZATION - PUD CAUSE NO. 201300217
FOR THE TEST YEAR ENDING JANUARY 31, 2015

(1)

Line No.	Description	Amount	Account
1			
2	Regulatory Asset - Deferred Storm Cost		
3	PUD Cause No. 201300217	18,500,000	1823
4	(Trans \$329,721 & Distr \$18,170,279)		
5			
6	Amortization Period - months	48	
7			
8	Monthly Amortization	385,417	
9			
10	Annual Amortization	<u>4,625,000</u>	
11			
12			
13	Transmission - Annual Amortization	82,430	571
14	Distribution - Annual Amortization	<u>4,542,570</u>	593
15		<u>4,625,000</u>	
16			
17			
18			
19	Purpose: To calculate and include amortization of regulatory		
20	asset for deferred storm costs, authorized in PUD Cause No. 201300217,		
21	in cost of service. See WP B-03-5. The discussion of this adjustment		
	can be found in the testimony of Randall Hamlett.		

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
SYSTEM RELIABILITY RIDER (SRR) ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Company Per Books	FERC Account
1	SRR RIDER		\$ (21,725,896)	593
2	Total		<u>\$ (21,725,896)</u>	

Expense = Increase / (Decrease)

PURPOSE

To exclude from the cost of service expenses related to distribution vegetation management and system hardening recovered through the System Reliability (SRR) Rider. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
FRANCHISE TAX EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Account	Test Year Expense	Adjustments	Adjusted Amount
1	Franchise Tax				
2	State Franchise Taxes - Other	408100813	(20,000)	20,000	-
3	State Franchise Taxes -OK	408100814	20,000	-	20,000
4	State Franchise Taxes -OK	408102315	20,000	(20,000)	-
5	Local Privilege/Franchise Tax	408102312	22,767	(22,767)	-
6	Local Privilege/Franchise Tax	408102314	153,501	(153,501)	-
7	Local Privilege/Franchise Tax	408102315	14,481	(14,481)	-
8	Total		<u>210,749</u>	<u>(190,749)</u>	<u>20,000</u>

Expense = Increase / (Decrease)

PURPOSE

Adjust franchise tax expense to include Oklahoma related expense in cost of service. The discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
NORMALIZATION OF TRANSMISSION MAINTENANCE COSTS ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Description	Schedule Reference	Total Adjustment	Account Reference
1	Transmission - Maintenance of Station Equipment		(401,833)	5700000
2	Transmission - Maintenance of Overhead Lines		(120,380)	5710000
3	Proforma adjusted amount		<u>(522,213)</u>	

Expense = Increase / (Decrease)

PURPOSE

To reduce cost of service to an ongoing level by removing non-recurring 2014 expenses. The discussion of this adjustment can be found in the testimony of Mr. Chuck Matthews and Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
AMI ADJUSTMENT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Test Year Expense	Adjustments	Adjusted Amount	FERC Account
1	AMI/GridSmart project costs	9,679	(9,679)	0	568
2		5,404	(5,404)		580
3		7,256	(7,256)		583
4		1,055,227	(1,055,227)		586
5		18,012	(18,012)		588
6		32	(32)		593
7		24	(24)		901
8		10,980	(10,980)		920
9		4,764	(4,764)		921
10		720	(720)		923
11					
12	Total	1,112,097	(1,112,097)	-	

Expense = Increase / (Decrease)

PURPOSE

Remove cost incurred related to AMI project. A discussion of this adjustment can be found in the testimony of Mr. Randall Hamlett.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PRO-FORMA ADJUSTMENT
DISPOSITION OF PLANT
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Adjustments		Adjusted Amount	FERC Account
1	Comp. Allow Gains Title IV SO2	-	-		411.8
2	Misc Steam Power Expenses	-	-		506.0
6	Total	-	-	-	

Expense = Increase / (Decrease)

PURPOSE

This adjustment reclassifies revenue from SO2 gains to operating expense.
The discussion of this adjustment can be found in the testimony of Mr.
Randall Hamlett.

For the First Four Months January 01, 2015			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line	(1)	(2)	(3)	WP H-2-1	WP H-2-2	WP H-2-3	WP H-2-4	WP H-2-5	WP H-2-6	WP H-2-7
No	Description	Account No	Total Company	Payroll	SFAS 87	Employee	SFAS 106	SFAS 112	Engage	PSO
			January 31, 2015		Pension	Benefits	OPEB		to Gain	Incentive
					Expense	Group Ins	Expense			Comp
1	REVENUES									
2										
3	Base Revenues									
4	Residential Sales-W/Space Htg	4400001	36,747,450	0	0	0	0	0	0	0
5	Residential Sales-W/O Space Ht	4400002	286,054,110	0	0	0	0	0	0	0
6	Commercial Sales	4420001	178,159,653	0	0	0	0	0	0	0
7	Industrial Sales (Excl Mines)	4420002	94,451,535	0	0	0	0	0	0	0
8	Sales to Pub Auth - Schools	4420006	13,494,360	0	0	0	0	0	0	0
9	Sales to Pub Auth - Ex Schools	4420007	320,185	0	0	0	0	0	0	0
10	Public Street/Highway Lighting	4440000	1,542,668	0	0	0	0	0	0	0
11	Oth Sales Pblc Auth (Exc Sch)	4450002	34,425,752	0	0	0	0	0	0	0
12	Whtal/Muni/Pub Auth Base Rev	4470033	111,108	0	0	0	0	0	0	0
13	Total Base Revenues		645,306,821	0	0	0	0	0	0	0
14										
15	Fuel Revenues									
16	Residential Fuel Rev	4400005	183,157,909	0	0	0	0	0	0	0
17	Residential Non-FAC Fuel Rev	4400011	54,932,648	0	0	0	0	0	0	0
18	Commercial Fuel Rev	4420013	147,094,578	0	0	0	0	0	0	0
19	Commercial O/U Fuel Rev	4420014	0	0	0	0	0	0	0	0
20	Industrial Fuel Rev	4420016	136,636,919	0	0	0	0	0	0	0
21	Commercial Non-FAC Fuel Rev	4420023	37,770,851	0	0	0	0	0	0	0
22	Industrial Non-FAC Fuel Rev	4420024	31,635,703	0	0	0	0	0	0	0
23	Lighting Non-FAC Fuel Rev	4440001	315,196	0	0	0	0	0	0	0
24	Public St & Hwy Light Fuel Rev	4440002	1,208,523	0	0	0	0	0	0	0
25	Oth Sales Public Auth Fuel Rev	4450004	33,270,250	0	0	0	0	0	0	0
26	Other PA Non-FAC Fuel Rev	4450007	8,230,658	0	0	0	0	0	0	0
27	Whtal/Muni/Pb Ath Fuel Rev	4470027	210,537	0	0	0	0	0	0	0
28	Whtal O/U - Deferred Fuel	4470034	(3,031)	0	0	0	0	0	0	0
29	Total Fuel Revenues		634,460,741	0	0	0	0	0	0	0
30										
31	Miscellaneous Revenues									
32	Gain On Sale of SO2 Allowances	4118 4119	267	0	0	0	0	0	0	0
	Sales for Resale - Assoc Cos	4470001	478,610	0	0	0	0	0	0	0
33	Sales for Resale - NonAssoc	4470002	1,451,899	0	0	0	0	0	0	0
34	Sales for Resale-Bookout Sales	4470006	883,483	0	0	0	0	0	0	0
35	Sales for Resale-Bookout Purch	4470010	(511,871)	0	0	0	0	0	0	0
36	Sale/Resale - NA - Fuel Rev	4470028	50,515,673	0	0	0	0	0	0	0
37	Sales for Resale - ERCOT	4470030	0	0	0	0	0	0	0	0
38	Capacity Revenue - Affiliatec	4470032	0	0	0	0	0	0	0	0
39	Sls for Rsl - Fuel Rev - Assoc	4470035	2,660,412	0	0	0	0	0	0	0
40	Sales for Resale- Fuel - ERCOT	4470036	365,854	0	0	0	0	0	0	0
41	Financial Spark Gas - Realizec	4470081	8,810	0	0	0	0	0	0	0
42	Financial Spark Gas - Realizec	4470082	14,680	0	0	0	0	0	0	0
43	Non-Trading Bookout Sales-OSS	4470112	2,910	0	0	0	0	0	0	0
44	Non-Trading Bookout Purch-OSS	4470131	(5,029)	0	0	0	0	0	0	0
45	Sls for Rslc-Fuel-ERCOT-NonDed	4470133	0	0	0	0	0	0	0	0
46	SPP Load Imbalance Ded-Sales	4470135	1,691,488	0	0	0	0	0	0	0
47	SPP Rev Neutrality Ded-Sales	4470136	388,011	0	0	0	0	0	0	0
48	SPP Resource Imb Ded-Sales	4470142	608,858	0	0	0	0	0	0	0
49	Realiz Sharing - 06 SIA	4470144	0	0	0	0	0	0	0	0

		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Line		WP H-2-29 Sch 11	WP H-2-30 Firm	WP H-2-31 SPP Admin	WP H-2-32 SPPTC Rider	WP H-2-33 Ad Valorem Expense	WP H-2-34 Employee Expenses	WP H-2-35 Outside Services	WP H-2-36 Storm Recovery	WP H-2-37 SRR Rider Expense
No	Description	Account No	OK TransCo Incremental	Transmission Reservation	Fees and Sch 9 NITS Expense					
1	REVENUES									
2										
3	Base Revenues:									
4	Residential Sales-W/Space Htg	4400001	0	0	0	0	0	0	0	0
5	Residential Sales-W/O Space Ht	4400002	0	0	0	0	0	0	0	0
6	Commercial Sales	4420001	0	0	0	0	0	0	0	0
7	Industrial Sales (Excl Mines)	4420002	0	0	0	0	0	0	0	0
8	Sales to Pub Auth - Schools	4420006	0	0	0	0	0	0	0	0
9	Sales to Pub Auth - Ex Schools	4420007	0	0	0	0	0	0	0	0
10	Public Street/Highway Lighting	4440000	0	0	0	0	0	0	0	0
11	Oth Sales Pblc Auth (Exc Sch)	4450002	0	0	0	0	0	0	0	0
12	Whsal/Muni/Pub Auth Base Rev	4470033	0	0	0	0	0	0	0	0
13	Total Base Revenues		0	0	0	0	0	0	0	0
14										
15	Fuel Revenues									
16	Residential Fuel Rev	4400005	0	0	0	0	0	0	0	0
17	Residential Non-FAC Fuel Rev	4400011	0	0	0	0	0	0	0	0
18	Commercial Fuel Rev	4420013	0	0	0	0	0	0	0	0
19	Commercial O/U Fuel Rev	4420014	0	0	0	0	0	0	0	0
20	Industrial Fuel Rev	4420016	0	0	0	0	0	0	0	0
21	Commercial Non-FAC Fuel Rev	4420023	0	0	0	0	0	0	0	0
22	Industrial Non-FAC Fuel Rev	4420024	0	0	0	0	0	0	0	0
23	Lighting Non-FAC Fuel Rev	4440001	0	0	0	0	0	0	0	0
24	Public St & Hwy Light Fuel Rev	4440002	0	0	0	0	0	0	0	0
25	Oth Sales Public Auth Fuel Rev	4450004	0	0	0	0	0	0	0	0
26	Other PA Non-FAC Fuel Rev	4450007	0	0	0	0	0	0	0	0
27	Whsal/Muni/Pb Ath Fuel Rev	4470027	0	0	0	0	0	0	0	0
28	Whsal O/U - Deferred Fuel	4470034	0	0	0	0	0	0	0	0
29	Total Fuel Revenues		0	0	0	0	0	0	0	0
30										
31	Miscellaneous Revenues:									
32	Gain On Sale of SO2 Allowances	4118 4119	0	0	0	0	0	0	0	0
	Sales for Resale - Assoc Cos	4470001	0	0	0	0	0	0	0	0
33	Sales for Resale - NonAssoc	4470002	0	0	0	0	0	0	0	0
34	Sales for Resale-Bookout Sales	4470006	0	0	0	0	0	0	0	0
35	Sales for Resale-Bookout Purch	4470010	0	0	0	0	0	0	0	0
36	Sale/Resale - NA - Fuel Rev	4470028	0	0	0	0	0	0	0	0
37	Sales for Resale - ERCOT	4470030	0	0	0	0	0	0	0	0
38	Capacity Revenue - Affiliated	4470032	0	0	0	0	0	0	0	0
39	Sls for Rsl - Fuel Rev - Assoc	4470035	0	0	0	0	0	0	0	0
40	Sales for Resale- Fuel - ERCOT	4470036	0	0	0	0	0	0	0	0
41	Financial Spark Gas - Realizec	4470081	0	0	0	0	0	0	0	0
42	Financial Spark Gas - Realizec	4470082	0	0	0	0	0	0	0	0
43	Non-Trading Bookout Sales-OSS	4470112	0	0	0	0	0	0	0	0
44	Non-Trading Bookout Purch-OSS	4470131	0	0	0	0	0	0	0	0
45	Sls for Rslc-Fuel-ERCOT-NonDed	4470133	0	0	0	0	0	0	0	0
46	SPP Load Imbalance Ded-Sales	4470135	0	0	0	0	0	0	0	0
47	SPP Rev Neutrality Ded-Sales	4470136	0	0	0	0	0	0	0	0
48	SPP Resource Imb Ded-Sales	4470142	0	0	0	0	0	0	0	0
49	Realiz Sharing - 06 SIA	4470144	0	0	0	0	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(41) WP H-2-38 Franchise & Sales Tax	(42) WP H-2-39 Transmission Non-Recurring	(43) WP H-2-40 AMI Adjustment	(44) WP H-2-41 Reclassify SO2 Gains	(45) Income Tax Schd J-1	(46) Total Company Proforma Balance	(47) Adjusted Total Company TYE 1/31/15
1	REVENUES								
2									
3	Base Revenues								
4	Residential Sales-W/Space Htg	4400001	0	0	0	0	0	(750,301.127)	(713,553,677)
5	Residential Sales-W/O Space Htg	4400002	0	0	0	0	0	0	286,054,110
6	Commercial Sales	4420001	0	0	0	0	0	0	178,159,653
7	Industrial Sales (Excl Mines)	4420002	0	0	0	0	0	0	94,451,535
8	Sales to Pub Auth - Schools	4420006	0	0	0	0	0	0	13,494,360
9	Sales to Pub Auth - Ex Schools	4420007	0	0	0	0	0	0	320,185
10	Public Street/Highway Lighting	4440000	0	0	0	0	0	0	1,542,668
11	Oth Sales Pblc Auth (Exc Sch)	4450002	0	0	0	0	0	0	34,425,752
12	Whsal/Muni/Pub Auth Base Rev	4470033	0	0	0	0	0	0	111,108
13	Total Base Revenues		0	0	0	0	0	(750,301.127)	(104,994,307)
14									
15	Fuel Revenues								
16	Residential Fuel Rev	4400005	0	0	0	0	0	0	183,157,909
17	Residential Non-FAC Fuel Rev	4400011	0	0	0	0	0	0	54,932,648
18	Commercial Fuel Rev	4420013	0	0	0	0	0	0	147,094,578
19	Commercial O/U Fuel Rev	4420014	0	0	0	0	0	0	0
20	Industrial Fuel Rev	4420016	0	0	0	0	0	0	136,636,919
21	Commercial Non-FAC Fuel Rev	4420023	0	0	0	0	0	0	37,770,851
22	Industrial Non-FAC Fuel Rev	4420024	0	0	0	0	0	0	31,635,703
23	Lighting Non-FAC Fuel Rev	4440001	0	0	0	0	0	0	315,196
24	Public St & Hwy Light Fuel Rev	4440002	0	0	0	0	0	0	1,208,523
25	Oth Sales Public Auth Fuel Rev	4450004	0	0	0	0	0	0	33,270,250
26	Other PA Non-FAC Fuel Rev	4450007	0	0	0	0	0	0	8,230,658
27	Whsal/Muni/Pb Auth Fuel Rev	4470027	0	0	0	0	0	0	210,537
28	Whsal O/U - Deferred Fuel	4470034	0	0	0	0	0	0	(3,031)
29	Total Fuel Revenues		0	0	0	0	0	0	634,460,741
30									
31	Miscellaneous Revenues								
32	Gain On Sale of SO2 Allowances	4118.4119	0	0	0	(267)	0	(267)	0
	Sales for Resale - Assoc Cos	4470001	0	0	0	0	0	0	478,610
33	Sales for Resale - NonAssoc	4470002	0	0	0	0	0	0	1,451,899
34	Sales for Resale-Bookout Sales	4470006	0	0	0	0	0	0	883,483
35	Sales for Resale-Bookout Purch	4470010	0	0	0	0	0	0	(511,871)
36	Sale/Resale - NA - Fuel Rev	4470028	0	0	0	0	0	(45,334.243)	5,181,430
37	Sales for Resale - ERCOT	4470030	0	0	0	0	0	0	0
38	Capacity Revenue - Affiliate	4470032	0	0	0	0	0	0	0
39	Slis for Rsl - Fuel Rev - Assoc	4470035	0	0	0	0	0	21,992	2,682,404
40	Sales for Resale- Fuel - ERCOT	4470036	0	0	0	0	0	(270,934)	94,919
41	Financial Spark Gas - Realizec	4470081	0	0	0	0	0	0	8,810
42	Financial Spark Gas - Realizec	4470082	0	0	0	0	0	0	14,680
43	Non-Trading Bookout Sales-OSS	4470112	0	0	0	0	0	0	2,910
44	Non-Trading Bookout Purch-OSS	4470131	0	0	0	0	0	0	(5,029)
45	Slis for Rsl-Fuel-ERCOT-NonDed	4470133	0	0	0	0	0	0	0
46	SPP Load Imbalance Ded-Sales	4470135	0	0	0	0	0	(54,312)	1,637,176
47	SPP Rev Neutrality Ded-Sales	4470136	0	0	0	0	0	(132,139)	255,873
48	SPP Resource Imb Ded-Sales	4470142	0	0	0	0	0	(7,370)	601,489
49	Realiz Sharing - 06 SIA	4470144	0	0	0	0	0	0	0

			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			WP H-2-1	WP H-2-2	WP H-2-3	WP H-2-4	WP H-2-5	WP H-2-6	WP H-2-7	WP H-2-8
			Payroll	SFAS 87	Employee	SFAS 106	SFAS 112	Engage	PSO	FICA Adj
				Pension	Benefits	OPEB		to Gain	Incentive	
Line	(1)	(2)	(3)		Expense	Group Ins	Expense		Comp	
No	Description	Account No	Total Company January 31, 2015							
50	Sls for Res (Trdg) ERCOT area	4470148	0	0	0	0	0	0	0	0
51	Transm. Rev-Dedic. Whisl/Muni	4470150	0	0	0	0	0	0	0	0
52	Pur Power Trading Ercot Affil	4470151	0	0	0	0	0	0	0	0
53	OSS Physical Margin Reclass	4470155	(337,482)	0	0	0	0	0	0	0
54	OSS Optim. Margin Reclass	4470156	337,482	0	0	0	0	0	0	0
55	Interest Rate Swaps-Power	4470168	0	0	0	0	0	0	0	0
56	OSS Sharing Reclass - Retail	4470175	6,051,347	0	0	0	0	0	0	0
57	OSS Sharing Reclass-Reduction	4470176	(6,051,347)	0	0	0	0	0	0	0
58	SPP Net Regulation OSS	4470320	3,294,604	0	0	0	0	0	0	0
59	SPP Net Spinning Reserve OSS	4470321	2,015,765	0	0	0	0	0	0	0
60	SPP Net Make Whole Payment LSE	4470322	3,598,286	0	0	0	0	0	0	0
61	SPP Net Make Whole Payment LSE	4470323	(1,551,606)	0	0	0	0	0	0	0
62	SPP Net Supp Reserve OSS	4470324	113,221	0	0	0	0	0	0	0
63	SPP Net Marginal Losses OSS	4470326	(82,419)	0	0	0	0	0	0	0
64	SPP Net Marginal Losses LSE	4470327	(8,021,244)	0	0	0	0	0	0	0
65	SPP Net Make Whole Payment OSS	4470328	259,890	0	0	0	0	0	0	0
66	SPP TCR's & ARR's LSE	4470331	709,542	0	0	0	0	0	0	0
67	SPP Congestion Costs OSS	4470332	630,593	0	0	0	0	0	0	0
68	SPP Congestion Costs LSE	4470333	(2,737,533)	0	0	0	0	0	0	0
69	Prov Rate Refund-Nonaffiliated	4491002	0	0	0	0	0	0	0	0
70	Prov Rate Refund - Retail	4491003	0	0	0	0	0	0	0	0
71	Forfeited Discounts	4500000	2,868,987	0	0	0	0	0	0	0
72	Misc Service Rev - Nonaffil	4510001	4,692,440	0	0	0	0	0	0	0
73	Rent From Elect Property - Af	4540001	1,696,855	0	0	0	0	0	0	0
74	Rent From Elect Property-NAC	4540002	123,532	0	0	0	0	0	0	0
75	Rent From Elect Prop-ABD-Nonaf	4540004	158,857	0	0	0	0	0	0	0
76	Rent from Elec Prop-Pole Attch	4540005	3,135,495	0	0	0	0	0	0	0
77	Oth Elect Rev - Affiliated	4560001	1,447,617	0	0	0	0	0	0	0
78	Oth Elect Rev - DSM Program	4560007	0	0	0	0	0	0	0	0
79	Oth Elect Rev - Royalties	4560010	0	0	0	0	0	0	0	0
80	Oth Elect Rev - Nonaffiliated	4560012	6,000	0	0	0	0	0	0	0
81	Oth Elect Rev-Trans-Nonaffil	4560013	0	0	0	0	0	0	0	0
82	Other Electric Revenues - ABD	4560015	3,814,420	0	0	0	0	0	0	0
83	Financial Trading Rev-Unreal	4560016	0	0	0	0	0	0	0	0
84	Oth Elect Rev-Trans-Affil	4560017	189,855	0	0	0	0	0	0	0
85	Plant Operations O/H Revenues	4560025	722,639	0	0	0	0	0	0	0
86	Miscellaneous Revenue-NonAffil	4560041	500	0	0	0	0	0	0	0
87	Merch Generation Finan - Realz	4560049	0	0	0	0	0	0	0	0
88	Oth Elec Rev-Coal Trd Rzd G-L	4560050	(1,301)	0	0	0	0	0	0	0
89	Sales of Renew. Energy Credits	4560097	2,222,584	0	0	0	0	0	0	0
90	Oth Elect Rev-Trans-ERCOT area	4560102	0	0	0	0	0	0	0	0
91	Interest Rate Swaps-Coal	4560109	0	0	0	0	0	0	0	0
92	SPP Non-Affil. Base Funding Rev	4561008	12,788,976	0	0	0	0	0	0	0
93	SPP Affil. Base Funding Cost	4561009	0	0	0	0	0	0	0	0
94	SPP Affl. Base Funding Rev	4561010	0	0	0	0	0	0	0	0
95	SPP Pt. to Pt. Trans. Serv. Rev	4561011	4,972,143	0	0	0	0	0	0	0
96	SPP Direct Assignment	4561012	983,130	0	0	0	0	0	0	0
97	SPP Affiliated NITS Revenue	4561013	0	0	0	0	0	0	0	0
98	SPP Ancillary Services	4561014	293,935	0	0	0	0	0	0	0
99	SPP Ancillary Schedule 1	4561015	847,437	0	0	0	0	0	0	0
100	SPP Affiliated Trans NITS Cost	4561016	0	0	0	0	0	0	0	0
101	Oth Elect Revenues - Ancillary	4561017	0	0	0	0	0	0	0	0

		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
		WP H-2-9	WP H-2-10	WP H-2-11	WP H-2-12	WP H-2-13	WP H-2-14	WP H-2-15	WP H-2-16	WP H-2-17	WP H-2-18
	(1)	Interest on	Cr Line Fees	IPP System	Northeast	EEI/USWAG	Reclassify	Dues	Unrecovered	Regulatory	DSM Exp
Line	(2)	Customer	Expense	Upgrade	Unit 4	Dues &	Advertising	Donations &	Reserve	Expenses	Adjustment
No.	Account No.	Deposits		Interest	Removal	Memberships	Expense	Contributions			
50	Sls for Res (Trdg) ERCOT area	4470148	0	0	0	0	0	0	0	0	0
51	Transm Rev -Dedic. Whisl/Muni	4470150	0	0	0	0	0	0	0	0	0
52	Pur Power Trading Ercot Affil	4470151	0	0	0	0	0	0	0	0	0
53	OSS Physical Margin Reclass	4470155	0	0	0	0	0	0	0	0	0
54	OSS Optim Margin Reclass	4470156	0	0	0	0	0	0	0	0	0
55	Interest Rate Swaps-Power	4470168	0	0	0	0	0	0	0	0	0
56	OSS Sharnng Redass - Retail	4470175	0	0	0	0	0	0	0	0	0
57	OSS Sharnng Redass-Reduction	4470176	0	0	0	0	0	0	0	0	0
58	SPP Net Regulation OSS	4470320	0	0	0	0	0	0	0	0	0
59	SPP Net Spinning Reserve OSS	4470321	0	0	0	0	0	0	0	0	0
60	SPP Net Make Whole Payment LSE	4470322	0	0	0	0	0	0	0	0	0
61	SPP Net Make Whole Payment LSE	4470323	0	0	0	0	0	0	0	0	0
62	SPP Net Supp Reserve OSS	4470324	0	0	0	0	0	0	0	0	0
63	SPP Net Marginal Losses OSS	4470326	0	0	0	0	0	0	0	0	0
64	SPP Net Marginal Losses LSE	4470327	0	0	0	0	0	0	0	0	0
65	SPP Net Make Whole Payment OSS	4470328	0	0	0	0	0	0	0	0	0
66	SPP TCR's & ARR's LSE	4470331	0	0	0	0	0	0	0	0	0
67	SPP Congestion Costs OSS	4470332	0	0	0	0	0	0	0	0	0
68	SPP Congestion Costs LSE	4470333	0	0	0	0	0	0	0	0	0
69	Prov Rate Refund-Nonaffiliatec	4491002	0	0	0	0	0	0	0	0	0
70	Prov Rate Refund - Retail	4491003	0	0	0	0	0	0	0	0	0
71	Forfeited Discounts	4500000	0	0	0	0	0	0	0	0	0
72	Misc Service Rev - Nonaffil	4510001	0	0	0	0	0	0	0	0	0
73	Rent From Elect Property - Af	4540001	0	0	0	0	0	0	0	0	0
74	Rent From Elect Property-NAC	4540002	0	0	0	0	0	0	0	0	0
75	Rent From Elect Prop-ABD-Nonaf	4540004	0	0	0	0	0	0	0	0	0
76	Rent from Elec Prop-Pole Atch	4540005	0	0	0	0	0	0	0	0	0
77	Oth Elect Rev - Affiliated	4560001	0	0	0	0	0	0	0	0	0
78	Oth Elect Rev - DSM Program	4560007	0	0	0	0	0	0	0	0	0
79	Oth Elect Rev - Royalties	4560010	0	0	0	0	0	0	0	0	0
80	Oth Elect Rev - Nonaffiliated	4560012	0	0	0	0	0	0	0	0	0
81	Oth Elect Rev-Trans-Nonaffil	4560013	0	0	0	0	0	0	0	0	0
82	Other Electric Revenues - ABD	4560015	0	0	0	0	0	0	0	0	0
83	Financial Trading Rev-Unreal	4560016	0	0	0	0	0	0	0	0	0
84	Oth Elect Rev-Trans-Affil	4560017	0	0	0	0	0	0	0	0	0
85	Plant Operations O/H Revenues	4560025	0	0	0	0	0	0	0	0	0
86	Miscellaneous Revenue-NonAffil	4560041	0	0	0	0	0	0	0	0	0
87	Merch Generation Finan -Realzc	4560049	0	0	0	0	0	0	0	0	0
88	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	0	0	0	0	0	0	0	0	0
89	Sales of Renew. Energy Credits	4560097	0	0	0	0	0	0	0	0	0
90	Oth Elect Rev-Trans-ERCOT area	4560102	0	0	0	0	0	0	0	0	0
91	Interest Rate Swaps-Coal	4560109	0	0	0	0	0	0	0	0	0
92	SPP Non-Affil Base Funding Rev	4561008	0	0	0	0	0	0	0	0	0
93	SPP Affil Base Funding Cost	4561009	0	0	0	0	0	0	0	0	0
94	SPP Affil Base Funding Rev	4561010	0	0	0	0	0	0	0	0	0
95	SPP Pt to Pt Trans Serv Rev	4561011	0	0	0	0	0	0	0	0	0
96	SPP Direct Assignment	4561012	0	0	0	0	0	0	0	0	0
97	SPP Affiliated NITS Revenue	4561013	0	0	0	0	0	0	0	0	0
98	SPP Ancillary Services	4561014	0	0	0	0	0	0	0	0	0
99	SPP Ancillary Schedule 1	4561015	0	0	0	0	0	0	0	0	0
100	SPP Affiliated Trans NITS Cost	4561016	0	0	0	0	0	0	0	0	0
101	Oth Elect Revenues - Ancillary	4561017	0	0	0	0	0	0	0	0	0

		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
		WP H-2-19	WP H-2-20	WP H-2-21	WP H-2-22	WP H-2-23	WP H-2-24	WP H-2-25	WP H-2-26	WP H-2-27	WP H-2-28
		Generation	Reg Amort	Eligible Fuel	Purchased Power	Revenue Adjustment	Depreciation	Misc Revenues	AEPSC Adjustment	Factoring	Sch 11 Non-SPPTC
Line No	(1) Description	(2) Account No									
50	Sls for Res (Trdg) ERCOT area	4470148	0	0	0	0	0	0	0	0	0
51	Transm Rev -Dedic Whlsl/Muni	4470150	0	0	0	0	0	0	0	0	0
52	Pur Power Trading Ercot Affil	4470151	0	0	0	0	0	0	0	0	0
53	OSS Physical Margin Reclass	4470155	0	0	0	0	0	0	0	0	0
54	OSS Optim. Margin Reclass	4470156	0	0	0	0	0	0	0	0	0
55	Interest Rate Swaps-Power	4470168	0	0	0	0	0	0	0	0	0
56	OSS Shannng Reclass - Retail	4470175	0	0	0	0	0	0	0	0	0
57	OSS Sharing Reclass-Reduction	4470176	0	0	0	0	0	0	0	0	0
58	SPP Net Regulation OSS	4470320	0	0	0	0	0	0	0	0	0
59	SPP Net Spinning Reserve OSS	4470321	0	0	0	0	0	0	0	0	0
60	SPP Net Make Whole Payment LSE	4470322	0	0	0	(2,969,230)	0	0	0	0	0
61	SPP Net Make Whole Payment LSE	4470323	0	0	0	1,342,691	0	0	0	0	0
62	SPP Net Supp Reserve OSS	4470324	0	0	0	0	0	0	0	0	0
63	SPP Net Marginal Losses OSS	4470326	0	0	0	0	0	0	0	0	0
64	SPP Net Marginal Losses LSE	4470327	0	0	0	8,021,244	0	0	0	0	0
65	SPP Net Make Whole Payment OSS	4470328	0	0	0	(709,542)	0	0	0	0	0
66	SPP TCR's & ARR's LSE	4470331	0	0	0	2,737,533	0	0	0	0	0
67	SPP Congestion Costs OSS	4470332	0	0	0	0	0	0	0	0	0
68	SPP Congestion Costs LSE	4470333	0	0	0	0	0	0	0	0	0
69	Prov Rate Refund-Nonaffiliatec	4491002	0	0	0	0	0	0	0	0	0
70	Prov Rate Refund - Retail	4491003	0	0	0	0	0	0	0	0	0
71	Forfeited Discounts	4500000	0	0	0	0	0	0	0	0	0
72	Misc Service Rev - Nonaffil	4510001	0	0	0	0	0	0	0	0	0
73	Rent From Elect Property - At	4540001	0	0	0	0	0	0	0	0	0
74	Rent From Elect Property-NAC	4540002	0	0	0	0	0	0	0	0	0
75	Rent From Elect Prop-ABD-Nonaf	4540004	0	0	0	0	0	0	0	0	0
76	Rent from Elec Prop-Pole Atch	4540005	0	0	0	0	0	157,549	0	0	0
77	Oth Elect Rev - Affiliated	4560001	0	0	0	0	0	0	0	0	0
78	Oth Elect Rev - DSM Program	4560007	0	0	0	0	0	0	0	0	0
79	Oth Elect Rev - Royalties	4560010	0	0	0	0	0	0	0	0	0
80	Oth Elect Rev - Nonaffiliated	4560012	0	0	0	0	0	0	0	0	0
81	Oth Elect Rev-Trans-Nonaffil	4560013	0	0	0	0	0	0	0	0	0
82	Other Electric Revenues - ABD	4560015	0	0	0	0	0	0	0	0	0
83	Financial Trading Rev-Unreal	4560016	0	0	0	0	0	0	0	0	0
84	Oth Elect Rev-Trans-Affil	4560017	0	0	0	0	0	0	0	0	0
85	Plant Operations O/H Revenues	4560025	0	0	0	0	0	0	0	0	0
86	Miscellaneous Revenue-NonAffil	4560041	0	0	0	0	0	0	0	0	0
87	Merch Generation Finan -Realz	4560049	0	0	0	0	0	0	0	0	0
88	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	0	0	0	0	0	1,301	0	0	0
89	Sales of Renew. Energy Credits	4560097	0	0	0	0	0	(2,222,584)	0	0	0

[illegible]

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line	(1)	(2)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
No	Description	Account No.	WP H-2-38 Franchise & Sales Tax	WP H-2-39 Transmission Non-Recurring	WP H-2-40 AMI Adjustment	WP H-2-41 Reclassify SO2 Gains	Income Tax Schd J-1	Total Company Proforma Balance	Adjusted Total Company TYE 1/31/15
50	Sls for Res (Trdg) ERCOT area	4470148	0	0	0	0	0	0	0
51	Transm. Rev -Dedic. Whisl/Muni	4470150	0	0	0	0	0	0	0
52	Pur Power Trading Ercot Affil	4470151	0	0	0	0	0	0	0
53	OSS Physical Margin Reclass	4470155	0	0	0	0	0	0	(337,482)
54	OSS Optim. Margin Reclass	4470156	0	0	0	0	0	0	337,482
55	Interest Rate Swaps-Power	4470168	0	0	0	0	0	0	0
56	OSS Sharing Reclass - Retail	4470175	0	0	0	0	0	0	6,051,347
57	OSS Sharing Reclass-Reduction	4470176	0	0	0	0	0	0	(6,051,347)
58	SPP Net Regulation OSS	4470320	0	0	0	0	0	0	3,294,604
59	SPP Net Spinning Reserve OSS	4470321	0	0	0	0	0	0	2,015,765
60	SPP Net Make Whole Payment LSE	4470322	0	0	0	0	0	(2,969,230)	629,056
61	SPP Net Make Whole Payment LSE	4470323	0	0	0	0	0	1,342,691	(208,915)
62	SPP Net Supp Reserve OSS	4470324	0	0	0	0	0	0	113,221
63	SPP Net Marginal Losses OSS	4470326	0	0	0	0	0	0	(82,419)
64	SPP Net Marginal Losses LSE	4470327	0	0	0	0	0	8,021,244	0
65	SPP Net Make Whole Payment OSS	4470328	0	0	0	0	0	(709,542)	(449,652)
66	SPP TCR's & ARR's LSE	4470331	0	0	0	0	0	2,737,533	3,447,074
67	SPP Congestion Costs OSS	4470332	0	0	0	0	0	0	630,593
68	SPP Congestion Costs LSE	4470333	0	0	0	0	0	0	(2,737,533)
69	Prov Rate Refund-Nonaffiliatec	4491002	0	0	0	0	0	0	0
70	Prov Rate Refund - Retail	4491003	0	0	0	0	0	0	0
71	Forfeited Discounts	4500000	0	0	0	0	0	0	2,868,987
72	Misc Service Rev - Nonaffil	4510001	0	0	0	0	0	0	4,692,440
73	Rent From Elect Property - At	4540001	0	0	0	0	0	0	1,696,855
74	Rent From Elect Property-NAC	4540002	0	0	0	0	0	0	123,532
75	Rent From Elect Prop-ABD-Nonaf	4540004	0	0	0	0	0	0	158,857
76	Rent from Elec Prop-Pole Atch	4540005	0	0	0	0	0	157,549	3,293,044
77	Oth Elect Rev - Affiliated	4560001	0	0	0	0	0	0	1,447,617
78	Oth Elect Rev - DSM Program	4560007	0	0	0	0	0	0	0
79	Oth Elect Rev - Royalties	4560010	0	0	0	0	0	0	0
80	Oth Elect Rev - Nonaffiliated	4560012	0	0	0	0	0	0	6,000
81	Oth Elect Rev-Trans-Nonaffil	4560013	0	0	0	0	0	0	0
82	Other Electric Revenues - ABD	4560015	0	0	0	0	0	0	3,814,420
83	Financial Trading Rev-Unreal	4560016	0	0	0	0	0	0	0
84	Oth Elect Rev-Trans-Affil	4560017	0	0	0	0	0	0	189,855
85	Plant Operations O/H Revenues	4560025	0	0	0	0	0	0	722,639
86	Miscellaneous Revenue-NonAffil	4560041	0	0	0	0	0	0	500
87	Merch Generation Finan -Realizc	4560049	0	0	0	0	0	0	0
88	Oth Elec Rev-Coal Trd Rlzd G-L	4560050	0	0	0	0	0	1,301	0
89	Sales of Renew. Energy Credits	4560097	0	0	0	0	0	(2,222,584)	0
90	Oth Elect Rev-Trans-ERCOT area	4560102	0	0	0	0	0	0	0
91	Interest Rate Swaps-Coal	4560109	0	0	0	0	0	0	0
92	SPP Non-Affil. Base Funding Rev	4561008	0	0	0	0	0	(100,994)	12,687,982
93	SPP Affil. Base Funding Cost	4561009	0	0	0	0	0	0	0
94	SPP Affil. Base Funding Rev	4561010	0	0	0	0	0	0	0
95	SPP Pt to Pt Trans Serv Rev	4561011	0	0	0	0	0	118,117	5,090,260
96	SPP Direct Assignment	4561012	0	0	0	0	0	0	983,130
97	SPP Affiliated NITS Revenue	4561013	0	0	0	0	0	0	0
98	SPP Ancillary Services	4561014	0	0	0	0	0	0	293,935
99	SPP Ancillary Schedule 1	4561015	0	0	0	0	0	0	847,437
100	SPP Affiliated Trans NITS Cost	4561016	0	0	0	0	0	0	0
101	Oth Elect Revenues - Ancillary	4561017	0	0	0	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description	Total Company January 31, 2015	WP H-2-1 Payroll	WP H-2-2 SFAS 87 Pension Expense	WP H-2-3 Employee Benefits Group Ins	WP H-2-4 SFAS 106 OPEB Expense	WP H-2-5 SFAS 112	WP H-2-6 Employee Engage to Gain	WP H-2-7 PSO Incentive Comp	WP H-2-8 FICA Adj
102	Oth Elect Rev - Trans - Affil	4561018	44,208	0	0	0	0	0	0	0
103	Oth Elec Rev Trans Non Affil	4561019	2,175,335	0	0	0	0	0	0	0
104	Oth Elec Rev-Trans-Aff-SPP	4561020	0	0	0	0	0	0	0	0
105	SPP NITS	4561021	14,440,484	0	0	0	0	0	0	0
106	SPP Pt to Pt Trans Affil Cost	4561038	5	0	0	0	0	0	0	0
107	SPP Pt to Pt Trans Affil Rev	4561039	143	0	0	0	0	0	0	0
108	Affil. SPPAncillary Sch. 1 Cost	4561040	(149,614)	0	0	0	0	0	0	0
109	Affil. SPPAncillary Sch. 1 Rev	4561041	150,879	0	0	0	0	0	0	0
110	Total Miscellaneous Revenues		114,408,698	0	0	0	0	0	0	0
111										
112	Required Adjustment for Rate Filing		0	0	0	0	0	0	0	0
113	Total Electric Operating Revenues		1,394,176,259	0	0	0	0	0	0	0
114										
115	Production Expense - Steam Generation									
116	Operations :									
117	Operation supervision and engineering	5000	11,846,498	166,878	0	0	0	5,078	(217,780)	0
118	Fuel Reconcilable	5010	259,600,661	0	0	0	0	0	0	0
119	Fuel Non Reconcilable	5010	0	0	0	0	0	0	0	0
120	Steam Expenses	5020	7,224,328	160,608	0	0	0	5,715	(252,517)	0
121	Electric expenses	5050	4,814,752	94,385	0	0	0	3,523	(145,508)	0
122	Miscellaneous steam power expenses	5060	10,536,321	119,201	0	0	0	4,504	(167,745)	0
123	Rents	5070	9,756	0	0	0	0	0	0	0
124	Allowance Expense	5090	55,798	0	0	0	0	0	0	0
125	Total Operation		294,088,114	541,071	0	0	0	18,820	(783,551)	0
126										
127	Maintenance :									
128	Maintenance supervision and engineering	5100	3,792,015	89,435	0	0	0	3,127	(119,065)	0
129	Maintenance of structures	5110	3,085,925	9,564	0	0	0	486	(15,637)	0
130	Maintenance of boiler plant	5120	24,516,938	107,919	0	0	0	4,536	(190,882)	0
131	Maintenance of electric plant	5130	9,430,261	41,056	0	0	0	1,519	(68,302)	0
132	Maintenance of misc. steam plant	5140	1,746,160	18,670	0	0	0	721	(28,275)	0
133	Total Maintenance		42,571,298	266,644	0	0	0	10,390	(422,160)	0
134										
135	Total Production Expense - Steam		336,659,412	807,715	0	0	0	29,210	(1,205,711)	0
136										
137	Production Expense - Nuclear									
138	Operations :									
139	Operation supervision and engineering	5170	0	0	0	0	0	0	0	0
140	Total Operation		0	0	0	0	0	0	0	0
141	Maintenance :									
142	Maintenance of nuclear plant	5320	290	0	0	0	0	0	0	0
143	Total Operation		290	0	0	0	0	0	0	0
144										
145	Total Production Expense - Nuclear		290	0	0	0	0	0	0	0
146										
147	Other Power Generation									
148	Operation :									
149	Operation supervision and engineering	5460	5,568	0	0	0	0	0	0	0
150	Fuel	5470	4,534,287	0	0	0	0	0	0	0
151	Generation expenses	5480	257,887	7,621	0	0	0	287	(11,320)	0
152	Misc. other power generation expenses	5490	77,781	464	0	0	0	83	(728)	0
153	Total Operation		4,875,523	8,085	0	0	0	371	(12,049)	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(12) WP H-2-9 Interest on Customer Deposits	(13) WP H-2-10 Cr Line Fees Expense	(14) WP H-2-11 IPP System Upgrade Interest	(15) WP H-2-12 Northeast Unit 4 Removal	(16) WP H-2-13 EEI/USWAG Dues & Memberships	(17) WP H-2-14 Reclassify Advertising Expense	(18) WP H-2-15 Dues Donations & Contributions	(19) WP H-2-16 Unrecovered Reserve	(20) WP H-2-17 Regulatory Expenses	(21) WP H-2-18 DSM Exp Adjustment
102	Oth Elec Rev - Trans - Affil	4561018	0	0	0	0	0	0	0	0	0	0
103	Oth Elec Rev Trans Non Affil	4561019	0	0	0	0	0	0	0	0	0	0
104	Oth Elec Rev-Trans-Aff-SPP	4561020	0	0	0	0	0	0	0	0	0	0
105	SPP NITS	4561021	0	0	0	0	0	0	0	0	0	0
106	SPP Pt to Pt Trans Affil Cost	4561038	0	0	0	0	0	0	0	0	0	0
107	SPP Pt to Pt Trans Affil Rev	4561039	0	0	0	0	0	0	0	0	0	0
108	Affil. SPPAncillary Sch 1 Cost	4561040	0	0	0	0	0	0	0	0	0	0
109	Affil. SPPAncillary Sch. 1 Rev	4561041	0	0	0	0	0	0	0	0	0	0
110	Total Miscellaneous Revenues		0	0	0	0	0	0	0	0	0	0
111												
112	Required Adjustment for Rate Filing		0	0	0	0	0	0	0	0	0	0
113	Total Electric Operating Revenues		0	0	0	0	0	0	0	0	0	0
114												
115	Production Expense - Steam Generation											
116	Operations :											
117	Operation supervision and engineering	5000	0	0	0	(139,423)	0	0	0	0	0	0
118	Fuel Reconcilable	5010	0	0	0	0	0	0	0	0	0	0
119	Fuel Non Reconcilable	5010	0	0	0	0	0	0	0	0	0	0
120	Steam Expenses	5020	0	0	0	(96,291)	0	0	0	0	0	0
121	Electric expenses	5050	0	0	0	(98,292)	0	0	0	0	0	0
122	Miscellaneous steam power expenses	5060	0	0	0	(228,232)	(581)	0	(1,910)	0	0	0
123	Rents	5070	0	0	0	0	0	0	0	0	0	0
124	Allowance Expense	5090	0	0	0	0	0	0	0	0	0	0
125	Total Operation		0	0	0	(562,237)	(581)	0	(1,910)	0	0	0
126												
127	Maintenance											
128	Maintenance supervision and engineering	5100	0	0	0	(76,718)	0	0	0	0	0	0
129	Maintenance of structures	5110	0	0	0	(93,311)	0	0	0	0	0	0
130	Maintenance of boiler plant	5120	0	0	0	(1,087,417)	0	0	0	0	0	0
131	Maintenance of electric plant	5130	0	0	0	(78,727)	0	0	0	0	0	0
132	Maintenance of misc. steam plant	5140	0	0	0	(55,889)	0	0	0	0	0	0
133	Total Maintenance		0	0	0	(1,392,062)	0	0	0	0	0	0
134												
135	Total Production Expense - Steam		0	0	0	(1,954,299)	(581)	0	(1,910)	0	0	0
136												
137	Production Expense - Nuclear											
138	Operations :											
139	Operation supervision and engineering	5170	0	0	0	0	0	0	0	0	0	0
140	Total Operation		0	0	0	0	0	0	0	0	0	0
141	Maintenance											
142	Maintenance of nuclear plant	5320	0	0	0	(290)	0	0	0	0	0	0
143	Total Operation		0	0	0	(290)	0	0	0	0	0	0
144												
145	Total Production Expense - Nuclear		0	0	0	(290)	0	0	0	0	0	0
146												
147	Other Power Generation											
148	Operation											
149	Operation supervision and engineering	5460	0	0	0	0	(15)	0	0	0	0	0
150	Fuel	5470	0	0	0	0	0	0	0	0	0	0
151	Generation expenses	5480	0	0	0	0	0	0	0	0	0	0
152	Misc. other power generation expenses	5490	0	0	0	0	0	0	0	0	0	0
153	Total Operation		0	0	0	0	(15)	0	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
		WP H-2-19	WP H-2-20	WP H-2-21	WP H-2-22	WP H-2-23	WP H-2-24	WP H-2-25	WP H-2-26	WP H-2-27	WP H-2-28
		Generation	Reg Amort	Eligible	Purchased	Revenue	Depreciation	Misc	AEPSC	Factoring	Sch 11
		Non-Recurring	Amortization	Fuel	Power	Adjustment		Revenues	Adjustment		Non-SPPTC
(1)	(2)										
Line No	Description	Account No									
102	Oth Elec Rev - Trans - Affil	4561018	0	0	0	0	0	0	0	0	0
103	Oth Elec Rev Trans Non Affil	4561019	0	0	0	0	0	(1,840,636)	0	0	0
104	Oth Elec Rev-Trans-Aff-SPP	4561020	0	0	0	0	0	0	0	0	0
105	SPP NITS	4561021	0	0	0	0	0	204,960	0	0	0
106	SPP Pt to Pt Trans Affil Cost	4561038	0	0	0	0	0	(5)	0	0	0
107	SPP Pt to Pt Trans Affil Rev	4561039	0	0	0	0	0	(143)	0	0	0
108	Affil. SPPAncillary Sch. 1 Cost	4561040	0	0	0	0	0	149,614	0	0	0
109	Affil. SPPAncillary Sch. 1 Rev	4561041	0	0	0	0	0	(150,879)	0	0	0
110	Total Miscellaneous Revenues		0	0	0	(37,354,310)	0	0	(3,683,701)	0	0
111											
112	Required Adjustment for Rate Filing		0	0	0	0	0	0	0	0	0
113	Total Electric Operating Revenues		0	0	0	(37,354,310)	(750,301,127)	0	(3,683,701)	0	0
114											
115	Production Expense - Steam Generation										
116	Operations :										
117	Operation supervision and engineering	5000	0	0	0	0	0	0	(463,048)	0	0
118	Fuel Reconcilable	5010	0	0	(259,592,310)	0	0	0	(8,351)	0	0
119	Fuel Non Reconcilable	5010	0	0	0	0	0	0	0	0	0
120	Steam Expenses	5020	0	0	0	0	0	0	309	0	0
121	Electric expenses	5050	0	0	0	0	0	0	(19)	0	0
122	Miscellaneous steam power expenses	5060	(2,490,000)	0	0	0	0	0	(80,988)	0	0
123	Rents	5070	0	0	0	0	0	0	0	0	0
124	Allowance Expense	5090	0	0	0	0	0	0	0	0	0
125	Total Operation		(2,490,000)	0	(259,592,310)	0	0	0	(552,097)	0	0
126											
127	Maintenance :										
128	Maintenance supervision and engineering	5100	0	0	0	0	0	0	(8,117)	0	0
129	Maintenance of structures	5110	0	0	2	0	0	0	(2,367)	0	0
130	Maintenance of boiler plant	5120	0	0	0	0	0	0	(26,989)	0	0
131	Maintenance of electric plant	5130	0	0	0	0	0	0	(4,465)	0	0
132	Maintenance of misc. steam plant	5140	0	0	0	0	0	0	(1,470)	0	0
133	Total Maintenance		0	0	0	0	0	0	(43,408)	0	0
134											
135	Total Production Expense - Steam		(2,490,000)	0	(259,592,310)	0	0	0	(595,504)	0	0
136											
137	Production Expense - Nuclear										
138	Operations :										
139	Operation supervision and engineering	5170	0	0	0	0	0	0	0	0	0
140	Total Operation		0	0	0	0	0	0	0	0	0
141	Maintenance :										
142	Maintenance of nuclear plant	5320	0	0	0	0	0	0	0	0	0
143	Total Operation		0	0	0	0	0	0	0	0	0
144											
145	Total Production Expense - Nuclear		0	0	0	0	0	0	0	0	0
146											
147	Other Power Generation										
148	Operation :										
149	Operation supervision and engineering	5460	0	0	0	0	0	0	(484)	0	0
150	Fuel	5470	0	0	(4,534,287)	0	0	0	0	0	0
151	Generation expenses	5480	0	0	0	0	0	0	(4,037)	0	0
152	Misc. other power generation expenses	5490	0	0	0	0	0	0	131	0	0
153	Total Operation		0	0	(4,534,287)	0	0	0	(4,390)	0	0

[illegible]

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(41)	(42)	(43)	(44)	(45)	(46)	(47)
			WP H-2-38 Franchise & Sales Tax	WP H-2-39 Transmission Non-Recurring	WP H-2-40 AMI Adjustment	WP H-2-41 Reclassify SO2 Gains	Income Tax Schd J-1	Total Company Proforma Balance	Adjusted Total Company TYE 1/31/15
102	Oth Elec Rev - Trans - Affil	4561018	0	0	0	0	0	0	44,208
103	Oth Elec Rev Trans Non Affil	4561019	0	0	0	0	0	(1,840,636)	334,699
104	Oth Elec Rev-Trans-Aff-SPP	4561020	0	0	0	0	0	0	0
105	SPP NITS	4561021	0	0	0	0	0	204,960	14,645,444
106	SPP Pt to Pt Trans Affil Cost	4561038	0	0	0	0	0	(5)	(0)
107	SPP Pt to Pt Trans Affil Rev	4561039	0	0	0	0	0	(143)	0
108	Affil SPPAncillary Sch 1 Cost	4561040	0	0	0	0	0	149,614	0
109	Affil SPPAncillary Sch. 1 Rev	4561041	0	0	0	0	0	(150,879)	0
110	Total Miscellaneous Revenues		0	0	0	(267)	0	(41,038,278)	73,370,420
111									
112	Required Adjustment for Rate Filing		0	0	0	0	0	0	0
113	Total Electric Operating Revenues		0	0	0	(267)	0	(791,339,405)	602,836,855
114									
115	Production Expense - Steam Generation								
116	Operations :								
117	Operation supervision and engineering	5000	0	0	0	0	0	(648,322)	11,198,176
118	Fuel Reconcilable	5010	0	0	0	0	0	(259,600,662)	(1)
119	Fuel Non Reconcilable	5010	0	0	0	0	0	0	0
120	Steam Expenses	5020	0	0	0	0	0	(182,175)	7,042,153
121	Electric expenses	5050	0	0	0	0	0	(145,910)	4,668,842
122	Miscellaneous steam power expenses	5060	0	0	0	(267)	0	(3,226,928)	7,309,393
123	Rents	5070	0	0	0	0	0	0	9,756
124	Allowance Expense	5090	0	0	0	0	0	0	55,798
125	Total Operation		0	0	0	(267)	0	(263,803,996)	30,284,117
126									
127	Maintenance :								
128	Maintenance supervision and engineering	5100	0	0	0	0	0	(111,947)	3,680,067
129	Maintenance of structures	5110	0	0	0	0	0	(101,263)	2,984,662
130	Maintenance of boiler plant	5120	0	0	0	0	0	(1,192,857)	23,324,081
131	Maintenance of electric plant	5130	0	0	0	0	0	(108,919)	9,321,342
132	Maintenance of misc steam plant	5140	0	0	0	0	0	(66,241)	1,679,919
133	Total Maintenance		0	0	0	0	0	(1,581,228)	40,990,071
134									
135	Total Production Expense - Steam		0	0	0	(267)	0	(265,385,224)	71,274,188
136									
137	Production Expense - Nuclear								0
138	Operations :								0
139	Operation supervision and engineering	5170	0	0	0	0	0	0	0
140	Total Operation		0	0	0	0	0	0	0
141	Maintenance :								0
142	Maintenance of nuclear plant	5320	0	0	0	0	0	(290)	0
143	Total Operation		0	0	0	0	0	(290)	0
144									
145	Total Production Expense - Nuclear		0	0	0	0	0	(290)	0
146									
147	Other Power Generation								
148	Operation :								
149	Operation supervision and engineering	5460	0	0	0	0	0	(499)	5,069
150	Fuel	5470	0	0	0	0	0	(4,534,287)	0
151	Generation expenses	5480	0	0	0	0	0	(7,449)	250,439
152	Misc other power generation expenses	5490	0	0	0	0	0	(51)	77,730
153	Total Operation		0	0	0	0	0	(4,542,286)	333,238

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Line No.	(1) Description	(2) Account No.	(3) Total Company January 31, 2015	(4) WP H-2-1 Payroll	(5) WP H-2-2 SFAS 87 Pension Expense	(6) WP H-2-3 Employee Benefits Group Ins	(7) WP H-2-4 SFAS 106 OPEB Expense	(8) WP H-2-5 SFAS 112	(9) WP H-2-6 Engage to Gain	(10) WP H-2-7 PSO Incentive Comp	(11) WP H-2-8 FICA Adj
154	Maintenance										
155	Maintenance of structures	5520	0	0	0	0	0	0	0	0	0
156	Maintenance of generating and elec. plan	5530	3,441,896	4,056	0	0	0	0	43	(5,906)	0
157	Maint of Misc other power gen plant	5540	554	0	0	0	0	0	0	0	0
158	Total Maintenance		3,442,450	4,056	0	0	0	0	43	(5,906)	0
159											
160											
161	Total Production Expense - Other		8,317,973	12,141	0	0	0	0	414	(17,955)	0
162											
163	Other Power Supply Expenses										
164	Purchased power and power exchange	5550	431,017,204	0	0	0	0	0	0	0	0
165	System control and load dispatching	5560	1,041,088	0	0	0	0	0	0	0	0
166	Other Production Expense	5570	3,509,622	0	0	0	0	0	0	0	0
167	Total other power supply expenses		435,567,914	0	0	0	0	0	0	0	0
168											
169	Total Power Production Expenses		780,545,589	819,857	0	0	0	0	29,623	(1,223,666)	0
170											
171	TRANSMISSION EXPENSES										
172	Operation										
173	Operation supervision and engineer	5600	2,912,027	4,249	0	0	0	0	(12)	(4,745)	0
174	Load dispatch - reliability	5611	29,804	0	0	0	0	0	0	0	0
175	Load dispatch - monitor and operate trans sys	5612	2,650,727	31,201	0	0	0	0	(550)	(49,371)	0
176	Load dispatch - trans service and scheduling	5613	(11,113)	0	0	0	0	0	0	0	0
177	Scheduling, system control and dispatch services	5614	10,355,236	0	0	0	0	0	0	0	0
178	Reliability planning and standards developmen	5615	155,346	0	0	0	0	0	0	0	0
179	Reliability planning and standards devel services	5618	995,474	0	0	0	0	0	0	0	0
180	Station expenses	5620	497,395	7,746	0	0	0	0	(22)	(11,869)	0
181	Overhead line expenses	5630	413,969	1,441	0	0	0	0	81	(3,614)	0
182	Underground line expenses	5640	21	0	0	0	0	0	0	0	0
183	Transmission of electricity by others	5650	65,666,807	0	0	0	0	0	0	0	0
184	Miscellaneous transmission expenses	5660	3,049,847	18,393	0	0	0	0	(345)	(26,159)	0
185	Rents	5670	1,488	0	0	0	0	0	0	0	0
186	SPP Admin-MAM&SC	5757	1,234,749	0	0	0	0	0	0	0	0
187	Total operation		87,951,778	63,030	0	0	0	0	(849)	(95,758)	0
188											
189	Maintenance										
190	Maintenance supervision and engineering	5680	73,467	605	0	0	0	0	(4)	(870)	0
191	Maintenance of structures	5690	10,664	155	0	0	0	0	(1)	(168)	0
192	Maintenance of computer hardware	5691	(62)	0	0	0	0	0	0	0	0
193	Maintenance of computer software	5692	777,477	0	0	0	0	0	0	0	0
194	Maintenance of computer equipment	5693	51,441	0	0	0	0	0	0	0	0
195	Maintenance of station equipment	5700	2,192,316	35,558	0	0	0	0	(535)	(49,955)	0
196	Maintenance of overhead lines	5710	5,159,362	10,647	0	0	0	0	7	(15,818)	0
197	Maint of Underground Lines	5720	(14)	0	0	0	0	0	0	0	0
198	Maintenance of misc transmission plant	5730	249,013	0	0	0	0	0	0	0	0
199	Total Maintenance		8,513,664	46,965	0	0	0	0	(533)	(66,812)	0
200											
201	Total Transmission Expenses		96,465,442	109,995	0	0	0	0	(1,382)	(162,570)	0
202											
203	DISTRIBUTION EXPENSES										
204	Operation										
205	Operation supervision and engineer	5800	2,533,509	59,684	0	0	0	0	2,354	(88,382)	0

		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Line No.	(1) Description	(2) Account No.	WP H-2-9 Interest on Customer Deposits	WP H-2-10 Cr Line Fees Expense	WP H-2-11 IPP System Upgrade Interest	WP H-2-12 Northeast Unit 4 Removal	WP H-2-13 EEI/USWAG Dues & Memberships	WP H-2-14 Reclassify Advertising Expense	WP H-2-15 Dues Donations & Contributions	WP H-2-16 Unrecovered Reserve	WP H-2-17 Regulatory Expenses	WP H-2-18 DSM Exp Adjustment
154	Maintenance :											
156	Maintenance of structures	5520	0	0	0	0	0	0	0	0	0	0
157	Maintenance of generating and elec plan	5530	0	0	0	0	0	0	0	0	0	0
158	Maint of Misc other power gen plant	5540	0	0	0	0	0	0	0	0	0	0
159	Total Maintenance		0	0	0	0	0	0	0	0	0	0
160												
161	Total Production Expense - Other		0	0	0	0	(15)	0	0	0	0	0
162												
163	Other Power Supply Expenses											
164	Purchased power and power exchange	5550	0	0	0	0	0	0	0	0	0	0
165	System control and load dispatching	5560	0	0	0	0	0	0	0	0	0	0
166	Other Production Expense	5570	0	0	0	290	0	0	0	0	0	0
167	Total other power supply expenses		0	0	0	290	0	0	0	0	0	0
168												
169	Total Power Production Expenses		0	0	0	(1,954,299)	(596)	0	(1,910)	0	0	0
170												
171	TRANSMISSION EXPENSES											
172	Operation :											
173	Operation supervision and engineer	5600	0	0	0	0	0	0	0	0	0	0
174	Load dispatch - reliability	5611	0	0	0	0	0	0	0	0	0	0
175	Load dispatch - monitor and operate trans sys	5612	0	0	0	0	0	0	0	0	0	0
176	Load dispatch - trans service and scheduling	5613	0	0	0	0	0	0	0	0	0	0
177	Scheduling, system control and disatch services	5614	0	0	0	0	0	0	0	0	0	0
178	Reliability planning and standards developmen	5615	0	0	0	0	0	0	0	0	0	0
179	Reliability planning and standards devel services	5618	0	0	0	0	0	0	0	0	0	0
180	Station expenses	5620	0	0	0	0	0	0	0	0	0	0
181	Overhead line expenses	5630	0	0	0	0	0	0	0	0	0	0
182	Underground line expenses	5640	0	0	0	0	0	0	0	0	0	0
183	Transmission of electricity by others	5650	0	0	0	0	0	0	0	0	0	0
184	Miscellaneous transmission expenses	5660	0	0	32,206	0	0	0	0	0	0	0
185	Rents	5670	0	0	0	0	0	0	0	0	0	0
186	SPP Admin-MAM&SC	5757	0	0	0	0	0	0	0	0	0	0
187	Total operation		0	0	32,206	0	0	0	0	0	0	0
188												
189	Maintenance :											
190	Maintenance supervision and engineering	5680	0	0	0	0	0	0	0	0	0	0
191	Maintenance of structures	5690	0	0	0	0	0	0	0	0	0	0
192	Maintenance of computer hardware	5691	0	0								

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Line No	(1) Description	(2) Account No	(22) WP H-2-19 Generation Non-Recurring	(23) WP H-2-20 Reg Amortization	(24) WP H-2-21 Eligible Fuel	(25) WP H-2-22 Purchased Power	(26) WP H-2-23 Revenue Adjustment	(27) WP H-2-24 Depreciation	(28) WP H-2-25 Misc Revenues	(29) WP H-2-26 AEPSC Adjustment	(30) WP H-2-27 Factoring	(31) WP H-2-28 Sch 11 Non-SPPTC
154												
155	Maintenance											
156	Maintenance of structures	5520	0	0	0	0	0	0	0	0	0	0
157	Maintenance of generating and elec plan	5530	0	0	0	0	0	0	0	(3,462)	0	0
158	Maint of Misc other power gen plant	5540	0	0	0	0	0	0	0	0	0	0
159	Total Maintenance		0	0	0	0	0	0	0	(3,462)	0	0
160												
161	Total Production Expense - Other		0	0	(4,534,287)	0	0	0	0	(7,852)	0	0
162												
163	Other Power Supply Expenses											
164	Purchased power and power exchange	5550	0	0	0	(431,017,336)	0	0	0	133	0	0
165	System control and load dispatching	5560	0	0	0	0	0	0	0	(24,302)	0	0
166	Other Production Expense	5570	0	0	0	0	0	0	0	(165,224)	0	0
167	Total other power supply expenses		0	0	0	(431,017,336)	0	0	0	(189,393)	0	0
168												
169	Total Power Production Expenses		(2,490,000)	0	(264,126,597)	(431,017,336)	0	0	0	(792,749)	0	0
170												
171	TRANSMISSION EXPENSES											
172	Operation :											
173	Operation supervision and engineer	5600	0	0	0	0	0	0	0	(165,541)	0	0
174	Load dispatch - reliability	5611	0	0	0	0	0	0	0	(175)	0	0
175	Load dispatch - monitor and operate trans sys	5612	0	0	0	0	0	0	0	(5,756)	0	0
176	Load dispatch - trans service and scheduling	5613	0	0	0	0	0	0	0	0	0	0
177	Scheduling, system control and dispatch services	5614	0	0	0	0	0	0	0	0	0	0
178	Reliability planning and standards developmen	5615	0	0	0	0	0	0	0	(326)	0	0
179	Reliability planning and standards devel services	5618	0	0	0	0	0	0	0	0	0	0
180	Station expenses	5620	0	0	0	0	0	0	0	(2,054)	0	0
181	Overhead line expenses	5630	0	0	0	0	0	0	0	(215)	0	0
182	Underground line expenses	5640	0	0	0	0	0	0	0	0	0	0
183	Transmission of electricity by others	5650	0	0	0	0	0	0	0	0	0	1,183,801
184	Miscellaneous transmission expenses	5660	0	0	0	0	0	0	0	(123,579)	0	0
185	Rents	5670	0	0	0	0	0	0	0	0	0	0
186	SPP Admin-MAM&SC	5757	0	0	0	0	0	0	0	(102)	0	0
187	Total operation		0	0	0	0	0	0	0	(297,747)	0	1,183,801
188												
189	Maintenance :											
190	Maintenance supervision and engineering	5680	0	0	0	0	0	0	0	(1,521)	0	0
191	Maintenance of structures	5690	0	0	0	0	0	0	0	2	0	0
192	Maintenance of computer hardware	5691	0	0	0	0	0	0	0	2	0	0
193	Maintenance of computer software	5692	0	0	0	0	0	0	0	(2,130)	0	0
194	Maintenance of computer equipment	5693	0	0	0	0	0	0	0	0	0	0
195	Maintenance of station equipment	5700	0	0	0	0	0	0	0	(351)	0	0
196	Maintenance of overhead lines	5710	0	0	0	0	0	0	0	(9,127)	0	0
197	Maint of Underground Lines	5720	0	0	0	0	0	0	0	16	0	0
198	Maintenance of misc transmission plant	5730	0	0	0	0	0	0	0	(51,108)	0	0
199	Total Maintenance		0	0	0	0	0	0	0	(64,216)	0	0
200												
201	Total Transmission Expenses		0	0	0	0	0	0	0	(361,962)	0	1,183,801
202												
203	DISTRIBUTION EXPENSES											
204	Operation :											
205	Operation supervision and engineer	5800	0	0	0	0	0	0	0	(13,268)	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(32) WP H-2-29 Sch 11 OK TransCo Incremental	(33) WP H-2-30 Firm Transmission Reservation	(34) WP H-2-31 SPP Admin Fees and Sch 9 NITS Expense	(35) WP H-2-32 SPPTC Rider	(36) WP H-2-33 Ad Valorem Expense	(37) WP H-2-34 Employee Expenses	(38) WP H-2-35 Outside Services	(39) WP H-2-36 Storm Recovery	(40) WP H-2-37 SRR Rider Expense
154	Maintenance:										
155	Maintenance of structures	5520	0	0	0	0	0	0	0	0	0
156	Maintenance of generating and elec. plan	5530	0	0	0	0	0	0	0	0	0
157	Maint of Misc other power gen plant	5540	0	0	0	0	0	0	0	0	0
158	Total Maintenance		0	0	0	0	0	0	0	0	0
159											
160	Total Production Expense - Other		0	0	0	0	0	0	0	0	0
161											
162	Other Power Supply Expenses										
163	Purchased power and power exchange	5550	0	0	0	0	0	0	0	0	0
164	System control and load dispatching	5560	0	0	0	0	0	0	0	0	0
165	Other Production Expense	5570	0	0	0	0	0	0	0	0	0
166	Total other power supply expenses		0	0	0	0	0	0	0	0	0
167											
168	Total Power Production Expenses		0	0	0	0	0	(1,373)	(380,195)	0	0
169											
170											
171	TRANSMISSION EXPENSES										
172	Operation:										
173	Operation supervision and engineer	5600	0	0	0	0	0	0	0	0	0
174	Load dispatch - reliability	5611	0	0	0	0	0	0	0	0	0
175	Load dispatch - monitor and operate trans sys	5612	0	0	0	0	0	0	0	0	0
176	Load dispatch - trans service and scheduling	5613	0	0	0	0	0	0	0	0	0
177	Scheduling, system control and disatch services	5614	0	0	685,960	0	0	0	0	0	0
178	Reliability planning and standards developmen	5615	0	0	0	0	0	0	0	0	0
179	Reliability planning and standards devel services	5618	0	0	0	0	0	0	0	0	0
180	Station expenses	5620	0	0	0	0	0	0	0	0	0
181	Overhead line expenses	5630	0	0	0	0	0	0	0	0	0
182	Underground line expenses	5640	0	0	0	0	0	0	0	0	0
183	Transmission of electricity by others	5650	1,653,610	(1,509,511)	2,149,004	(34,748,856)	0	0	0	0	0
184	Miscellaneous transmission expenses	5660	0	0	0	0	0	0	0	0	0
185	Rents	5670	0	0	0	0	0	0	0	0	0
186	SPP Admin-MAM&SC	5757	0	0	37,901	0	0	0	0	0	0
187	Total operation		1,653,610	(1,509,511)	2,872,864	(34,748,856)	0	0	0	0	0
188											
189	Maintenance:										
190	Maintenance supervision and engineering	5680	0	0	0	0	0	0	0	0	0
191	Maintenance of structures	5690	0	0	0	0	0	0	0	0	0
192	Maintenance of computer hardware	5691	0	0	0	0	0	0	0	0	0
193	Maintenance of computer software	5692	0	0	0	0	0	0	0	0	0
194	Maintenance of computer equipment	5693	0	0	0	0	0	0	0	0	0
195	Maintenance of station equipment	5700	0	0	0	0	0	0	0	0	0
196	Maintenance of overhead lines	5710	0	0	0	0	0	0	0	82,430	0
197	Maint of Underground Lines	5720	0	0	0	0	0	0	0	0	0
198	Maintenance of misc transmission plant	5730	0	0	0	0	0	0	0	0	0
199	Total Maintenance		0	0	0	0	0	0	0	82,430	0
200											
201	Total Transmission Expenses		1,653,610	(1,509,511)	2,872,864	(34,748,856)	0	0	0	82,430	0
202											
203	DISTRIBUTION EXPENSES										
204	Operation										
205	Operation supervision and engineer	5800	0	0	0	0	0	(350)	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(41) WP H-2-38 Franchise & Sales Tax	(42) WP H-2-39 Transmission Non-Recurring	(43) WP H-2-40 AMI Adjustment	(44) WP H-2-41 Reclassify SO2 Gains	(45) Income Tax Schd J-1	(46) Total Company Proforma Balance	(47) Adjusted Total Company TYE 1/31/15
154	Maintenance								
155	Maintenance of structures	5520	0	0	0	0	0	0	0
156	Maintenance of generating and elec plan	5530	0	0	0	0	0	(5,269)	3,436,627
157	Maint of Misc other power gen plant	5540	0	0	0	0	0	0	554
158	Total Maintenance		0	0	0	0	0	(5,269)	3,437,181
159	Total Production Expense - Other		0	0	0	0	0	(4,547,554)	3,770,419
160	Other Power Supply Expenses								
161	Purchased power and power exchange	5550	0	0	0	0	0	(431,017,204)	(0)
162	System control and load dispatching	5560	0	0	0	0	0	(24,302)	1,016,786
163	Other Production Expense	5570	0	0	0	0	0	(164,934)	3,344,689
164	Total other power supply expenses		0	0	0	0	0	(431,206,439)	4,361,475
165	Total Power Production Expenses		0	0	0	(267)	0	(701,139,507)	79,406,082
166	TRANSMISSION EXPENSES								
167	Operation								
168	Operation supervision and engineer	5600	0	0	0	0	0	(166,049)	2,745,978
169	Load dispatch - reliability	5611	0	0	0	0	0	(175)	29,629
170	Load dispatch - monitor and operate trans sys	5612	0	0	0	0	0	(24,475)	2,626,252
171	Load dispatch - trans service and scheduling	5613	0	0	0	0	0	0	(11,113)
172	Scheduling, system control and disatch services	5614	0	0	0	0	0	685,960	11,041,196
173	Reliability planning and standards developmen	5615	0	0	0	0	0	(326)	155,020
174	Reliability planning and standards devel services	5618	0	0	0	0	0	0	995,474
175	Station expenses	5620	0	0	0	0	0	(6,199)	491,195
176	Overhead line expenses	5630	0	0	0	0	0	(2,307)	411,662
177	Underground line expenses	5640	0	0	0	0	0	0	21
178	Transmission of electricity by others	5650	0	0	0	0	0	(31,271,952)	34,394,855
179	Miscellaneous transmission expenses	5660	0	0	0	0	0	(99,484)	2,950,363
180	Rents	5670	0	0	0	0	0	0	1,488
181	SPP Admin-MAM&SC	5757	0	0	0	0	0	37,799	1,272,548
182	Total operation		0	0	0	0	0	(30,847,209)	57,104,569
183	Maintenance								
184	Maintenance supervision and engineering	5680	0	0	(9,679)	0	0	(11,470)	61,997
185	Maintenance of structures	5690	0	0	0	0	0	(12)	10,652
186	Maintenance of computer hardware	5691	0	0	0	0	0	2	(60)
187	Maintenance of computer software	5692	0	0	0	0	0	(2,130)	775,347
188	Maintenance of computer equipment	5693	0	0	0	0	0	0	51,441
189	Maintenance of station equipment	5700	0	(401,833)	0	0	0	(417,116)	1,775,200
190	Maintenance of overhead lines	5710	0	(120,380)	0	0	0	(52,240)	5,107,122
191	Maint of Underground Lines	5720	0	0	0	0	0	16	2
192	Maintenance of misc transmission plant	5730	0	0	0	0	0	(51,108)	197,905
193	Total Maintenance		0	(522,213)	(9,679)	0	0	(534,057)	7,979,607
194	Total Transmission Expenses		0	(522,213)	(9,679)	0	0	(31,381,267)	65,084,176
195	DISTRIBUTION EXPENSES								
196	Operation								
197	Operation supervision and engineer	5800	0	0	(5,404)	0	0	(45,366)	2,488,143

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(3) Total Company January 31, 2015	(4) WP H-2-1 Payroll	(5) WP H-2-2 SFAS 87 Pension Expense	(6) WP H-2-3 Employee Benefits Group Ins	(7) WP H-2-4 SFAS 106 OPEB Expense	(8) WP H-2-5 SFAS 112	(9) WP H-2-6 Engage to Gain	(10) WP H-2-7 PSO Incentive Comp	(11) WP H-2-8 FICA Adj
206	Load dispatching	5810	2,776,871	65,366	0	0	0	0	3,155	(130,283)	0
207	Station expenses	5820	577,116	5,172	0	0	0	0	71	(12,253)	0
208	Overhead line expenses	5830	1,987,166	52,172	0	0	0	0	2,492	(86,686)	0
209	Underground line expenses	5840	3,156,882	31,262	0	0	0	0	1,229	(50,171)	0
210	Street light and signal system exp	5850	76,196	1,412	0	0	0	0	58	(2,005)	0
211	Meter expenses	5860	3,128,230	105,865	0	0	0	0	4,607	(164,282)	0
212	Customer installation expenses	5870	469,507	7,684	0	0	0	0	490	(17,124)	0
213	Miscellaneous distribution expenses	5880	9,637,864	140,715	0	0	0	0	6,294	(196,635)	0
214	Rents	5890	362,774	0	0	0	0	0	0	0	0
215	Total operation		24,706,115	469,333	0	0	0	0	20,749	(747,822)	0
216											
217	Maintenance										
218	Maintenance supervision and engineer	5900	84,543	1,863	0	0	0	0	0	(2,209)	0
219	Maintenance of structures	5910	47,118	184	0	0	0	0	0	(716)	0
220	Maintenance of station equipment	5920	1,596,081	23,971	0	0	0	0	(378)	(35,286)	0
221	Maintenance of overhead lines	5930	38,969,981	162,619	0	0	0	0	8,218	(296,081)	0
222	Maintenance of underground lines	5940	2,279,052	18,995	0	0	0	0	997	(39,024)	0
223	Maintenance of line transformers	5950	129,141	1,237	0	0	0	0	8	(1,733)	0
224	Maint of str lighting and signal sys	5960	61,936	918	0	0	0	0	31	(1,426)	0
225	Maintenance of meters	5970	254,805	6,972	0	0	0	0	332	(11,159)	0
226	Maintenance of misc. distrib plant	5980	113,924	1,335	0	0	0	0	267	(1,758)	0
227	Total Maintenance		43,536,582	218,094	0	0	0	0	9,475	(389,392)	0
228											
229	Total Distribution Expenses		68,242,697	687,427	0	0	0	0	30,224	(1,137,213)	0
230											
231	CUSTOMER ACCOUNTS EXPENSES										
232	Operation										
233	Supervision	9010	355,849	9,348	0	0	0	0	474	(13,539)	0
234	Meter reading expenses	9020	3,740,124	69,616	0	0	0	0	3,247	(103,912)	0
235	Customer records and collection exp	9030	15,413,754	67,500	0	0	0	0	2,502	(107,514)	0
236	Customer Deposit Interest	9030 2	0	0	0	0	0	0	0	0	0
237	Uncollectible accounts	9040	(232,360)	0	0	0	0	0	0	0	0
238	Miscellaneous customer accounts exp	9050	40,447	0	0	0	0	0	0	0	0
239	Factoring Expense	426 5	5,936,506	0	0	0	0	0	0	0	0
240	Total customer accounts expenses		25,254,320	146,464	0	0	0	0	6,223	(224,965)	0
241											
242	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES										
243	Operation										
244	Supervision	9070	1,080,470	26,844	0	0	0	0	1,148	(39,430)	0
245	Customer assistance expenses	9080	30,025,055	74,244	0	0	0	0	2,894	(108,066)	0
246	DSM amortization expense	9080	0	0	0	0	0	0	0	0	0
247	Informational and instructional expenses	9090	93,059	0	0	0	0	0	0	0	0
248	Misc cust service and informational exp	9100	3,642	8	0	0	0	0	0	(8)	0
249	Total cust serv and informat exp		31,202,225	101,096	0	0	0	0	4,041	(147,504)	0
250											
251	SALES EXPENSES										
252	Operation										
253	Supervision	9110	0	0	0	0	0	0	0	0	0
254	Demonstrating and selling expenses	9120	209,149	0	0	0	0	0	0	0	0
255	Advertising expenses	9130	1,271	0	0	0	0	0	0	0	0
256	Miscellaneous sales expenses	9160	0	0	0	0	0	0	0	0	0
257	Total sales expenses		210,421	0	0	0	0	0	0	0	0

[illegible]

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(22) WP H-2-19 Generation Non-Recurring	(23) WP H-2-20 Reg Amort Amortization	(24) WP H-2-21 Eligible Fuel	(25) WP H-2-22 Purchased Power	(26) WP H-2-23 Revenue Adjustment	(27) WP H-2-24 Depreciation	(28) WP H-2-25 Misc Revenues	(29) WP H-2-26 AEPSC Adjustment	(30) WP H-2-27 Factoring	(31) WP H-2-28 Sch 11 Non-SPPTC
206	Load dispatching	5810	0	0	0	0	0	0	0	(1,085)	0	0
207	Station expenses	5820	0	0	0	0	0	0	0	(1,183)	0	0
208	Overhead line expenses	5830	0	0	0	0	0	0	0	(170)	0	0
209	Underground line expenses	5840	0	0	0	0	0	0	0	(702)	0	0
210	Street light and signal system exp	5850	0	0	0	0	0	0	0	0	0	0
211	Meter expenses	5860	0	0	0	0	0	0	0	11	0	0
212	Customer installation expenses	5870	0	0	0	0	0	0	0	0	0	0
213	Miscellaneous distribution expenses	5880	0	0	0	0	0	0	0	(52,077)	0	0
214	Rents	5890	0	0	0	0	0	0	0	0	0	0
215	Total operation		0	0	0	0	0	0	0	(68,473)	0	0
216												
217	Maintenance											
218	Maintenance supervision and engineer	5900	0	0	0	0	0	0	0	(554)	0	0
219	Maintenance of structures	5910	0	0	0	0	0	0	0	(45)	0	0
220	Maintenance of station equipment	5920	0	0	0	0	0	0	0	(2,513)	0	0
221	Maintenance of overhead lines	5930	0	0	0	0	0	0	0	266	0	0
222	Maintenance of underground lines	5940	0	0	0	0	0	0	0	0	0	0
223	Maintenance of line transformers	5950	0	0	0	0	0	0	0	0	0	0
224	Maint of str lighting and signal sys	5960	0	0	0	0	0	0	0	0	0	0
225	Maintenance of meters	5970	0	0	0	0	0	0	0	16	0	0
226	Maintenance of misc. distrib plant	5980	0	0	0	0	0	0	0	(571)	0	0
227	Total Maintenance		0	0	0	0	0	0	0	(3,401)	0	0
228												
229	Total Distribution Expenses		0	0	0	0	0	0	0	(71,874)	0	0
230												
231	CUSTOMER ACCOUNTS EXPENSES											
232	Operation											
233	Supervision	9010	0	0	0	0	0	0	0	119	0	0
234	Meter reading expenses	9020	0	0	0	0	0	0	0	(14,438)	0	0
235	Customer records and collection exp	9030	0	0	0	0	0	0	0	(37,514)	0	0
236	Customer Deposit Interest	9030.2	0	0	0	0	0	0	0	0	0	0
237	Uncollectible accounts	9040	0	0	0	0	0	0	0	0	0	0
238	Miscellaneous customer accounts exp	9050	0	0	0	0	0	0	0	(396)	0	0
239	Factoring Expense	426.5	0	0	0	0	0	0	0		(221,598)	0
240	Total customer accounts expenses		0	0	0	0	0	0	0	(52,229)	(221,598)	0
241												
242	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES											
243	Operation											
244	Supervision	9070	0	0	0	0	0	0	0	(9,076)	0	0
245	Customer assistance expenses	9080	0	0	0	0	0	0	0	(3,975)	0	0
246	DSM amortization expense	9080	0	0	0	0	0	0	0	0	0	0
247	Informational and instructional expenses	9090	0	0	0	0	0	0	0	0	0	0
248	Misc cust service and informational exp	9100	0	0	0	0	0	0	0	(970)	0	0
249	Total cust serv and informat exp		0	0	0	0	0	0	0	(14,021)	0	0
250												
251	SALES EXPENSES											
252	Operation											
253	Supervision	9110	0	0	0	0	0	0	0	0	0	0
254	Demonstrating and selling expenses	9120	0	0	0	0	0	0	0	(23,749)	0	0
255	Advertising expenses	9130	0	0	0	0	0	0	0	0	0	0
256	Miscellaneous sales expenses	9160	0	0	0	0	0	0	0	0	0	0
257	Total sales expenses		0	0	0	0	0	0	0	(23,749)	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(32) WP H-2-29 Sch 11 OK TransCo Incremental	(33) WP H-2-30 Firm Transmission Reservation	(34) WP H-2-31 SPP Admin Fees and Sch 9 NITS Expense	(35) WP H-2-32 SPPTC Rider	(36) WP H-2-33 Ad Valorem Expense	(37) WP H-2-34 Employee Expenses	(38) WP H-2-35 Outside Services	(39) WP H-2-36 Storm Recovery	(40) WP H-2-37 SRR Rider Expense
206	Load dispatching	5810	0	0	0	0	0	0	0	0	0
207	Station expenses	5820	0	0	0	0	0	0	0	0	0
208	Overhead line expenses	5830	0	0	0	0	0	0	0	0	0
209	Underground line expenses	5840	0	0	0	0	0	0	0	0	0
210	Street light and signal system exp	5850	0	0	0	0	0	0	0	0	0
211	Meter expenses	5860	0	0	0	0	0	(159)	0	0	0
212	Customer installation expenses	5870	0	0	0	0	0	0	0	0	0
213	Miscellaneous distribution expenses	5880	0	0	0	0	0	(594)	0	0	0
214	Rents	5890	0	0	0	0	0	0	0	0	0
215	Total operation		0	0	0	0	0	(1,102)	0	0	0
216											
217	Maintenance										
218	Maintenance supervision and engineer	5900	0	0	0	0	0	0	0	0	0
219	Maintenance of structures	5910	0	0	0	0	0	0	0	0	0
220	Maintenance of station equipment	5920	0	0	0	0	0	0	0	0	0
221	Maintenance of overhead lines	5930	0	0	0	0	0	(1,598)	0	4,542,570	(21,725,896)
222	Maintenance of underground lines	5940	0	0	0	0	0	0	0	0	0
223	Maintenance of line transformers	5950	0	0	0	0	0	0	0	0	0
224	Maint of str lighting and signal sys	5960	0	0	0	0	0	0	0	0	0
225	Maintenance of meters	5970	0	0	0	0	0	0	0	0	0
226	Maintenance of misc. distrib plant	5980	0	0	0	0	0	0	0	0	0
227	Total Maintenance		0	0	0	0	0	(1,598)	0	4,542,570	(21,725,896)
228											
229	Total Distribution Expenses		0	0	0	0	0	(2,700)	0	4,542,570	(21,725,896)
230											
231	CUSTOMER ACCOUNTS EXPENSES										
232	Operation										
233	Supervision	9010	0	0	0	0	0	0	0	0	0
234	Meter reading expenses	9020	0	0	0	0	0	0	0	0	0
235	Customer records and collection exp	9030	0	0	0	0	0	(438)	0	0	0
236	Customer Deposit Interest	9030.2	0	0	0	0	0	0	0	0	0
237	Uncollectible accounts	9040	0	0	0	0	0	0	0	0	0
238	Miscellaneous customer accounts exp	9050	0	0	0	0	0	0	0	0	0
239	Factoring Expense	426.5	0	0	0	0	0	0	0	0	0
240	Total customer accounts expenses		0	0	0	0	0	(438)	0	0	0
241											
242	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES										
243	Operation										
244	Supervision	9070	0	0	0	0	0	(13,369)	0	0	0
245	Customer assistance expenses	9080	0	0	0	0	0	(11,889)	0	0	0
246	DSM amortization expense	9080	0	0	0	0	0	0	0	0	0
247	Informational and instructional expenses	9090	0	0	0	0	0	0	0	0	0
248	Misc cust service and informational exp	9100	0	0	0	0	0	0	0	0	0
249	Total cust serv and informat exp		0	0	0	0	0	(25,258)	0	0	0
250											
251	SALES EXPENSES										
252	Operation										
253	Supervision	9110	0	0	0	0	0	0	0	0	0
254	Demonstrating and selling expenses	9120	0	0	0	0	0	(3,994)	0	0	0
255	Advertising expenses	9130	0	0	0	0	0	(175)	0	0	0
256	Miscellaneous sales expenses	9160	0	0	0	0	0	0	0	0	0
257	Total sales expenses		0	0	0	0	0	(4,169)	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(41) WP H-2-38 Franchise & Sales Tax	(42) WP H-2-39 Transmission Non-Recurring	(43) WP H-2-40 AMI Adjustment	(44) WP H-2-41 Reclassify SO2 Gains	(45) Income Tax Schd J-1	(46) Total Company Proforma Balance	(47) Adjusted Total Company TYE 1/31/15
206	Load dispatching	5810	0	0	0	0	0	(62,846)	2,714,025
207	Station expenses	5820	0	0	0	0	0	(8,193)	568,923
208	Overhead line expenses	5830	0	0	(7,256)	0	0	(39,449)	1,947,717
209	Underground line expenses	5840	0	0	0	0	0	(18,382)	3,138,500
210	Street light and signal system exp	5850	0	0	0	0	0	(536)	75,660
211	Meter expenses	5860	0	0	(1,055,227)	0	0	(1,109,183)	2,019,047
212	Customer installation expenses	5870	0	0	0	0	0	(8,950)	460,557
213	Miscellaneous distribution expenses	5880	0	0	(18,012)	0	0	(121,697)	9,516,168
214	Rents	5890	0	0	0	0	0	0	362,774
215	Total operation		0	0	(1,085,899)	0	0	(1,414,601)	23,291,514
216									
217	Maintenance								
218	Maintenance supervision and engineer	5900	0	0	0	0	0	(901)	83,642
219	Maintenance of structures	5910	0	0	0	0	0	(576)	46,542
220	Maintenance of station equipment	5920	0	0	0	0	0	(14,206)	1,581,875
221	Maintenance of overhead lines	5930	0	0	(32)	0	0	(17,311,174)	21,658,806
222	Maintenance of underground lines	5940	0	0	0	0	0	(19,032)	2,260,020
223	Maintenance of line transformers	5950	0	0	0	0	0	(489)	128,653
224	Maint of str lighting and signal sys	5960	0	0	0	0	0	(477)	61,459
225	Maintenance of meters	5970	0	0	0	0	0	(3,839)	250,967
226	Maintenance of misc. distrib plant	5980	0	0	0	0	0	(726)	113,198
227	Total Maintenance		0	0	(32)	0	0	(17,351,420)	26,185,162
228									
229	Total Distribution Expenses		0	0	(1,085,931)	0	0	(18,766,021)	49,476,676
230									
231	CUSTOMER ACCOUNTS EXPENSES								
232	Operation								
233	Supervision	9010	0	0	(24)	0	0	(3,621)	352,229
234	Meter reading expenses	9020	0	0	0	0	0	(45,488)	3,694,636
235	Customer records and collection exp	9030	0	0	0	0	0	(75,520)	15,338,234
236	Customer Deposit Interest	9030.2	0	0	0	0	0	962,850	962,850
237	Uncollectible accounts	9040	0	0	0	0	0	0	(232,360)
238	Miscellaneous customer accounts exp	9050	0	0	0	0	0	(396)	40,051
239	Factoring Expense	426.5	0	0	0	0	0	(221,598)	5,714,908
240	Total customer accounts expenses		0	0	(24)	0	0	616,228	25,870,547
241									
242	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES								
243	Operation								
244	Supervision	9070	0	0	0	0	0	(170,003)	910,467
245	Customer assistance expenses	9080	0	0	0	0	0	(28,456,330)	1,568,725
246	DSM amortization expense	9080	0	0	0	0	0	0	0
247	Informational and instructional expenses	9090	0	0	0	0	0	(20,000)	73,059
248	Misc cust service and informational exp	9100	0	0	0	0	0	(970)	2,672
249	Total cust serv and informat exp		0	0	0	0	0	(28,647,302)	2,554,923
250									
251	SALES EXPENSES								
252	Operation								
253	Supervision	9110	0	0	0	0	0	0	0
254	Demonstrating and selling expenses	9120	0	0	0	0	0	(27,743)	181,406
255	Advertising expenses	9130	0	0	0	0	0	(175)	1,096
256	Miscellaneous sales expenses	9160	0	0	0	0	0	0	0
257	Total sales expenses		0	0	0	0	0	(27,918)	182,502

For the Test Year Ended January 31, 2015											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				WP H-2-1	WP H-2-2	WP H-2-3	WP H-2-4	WP H-2-5	WP H-2-6	WP H-2-7	WP H-2-8
Line No	Description	Account No	Total Company January 31, 2015	Payroll	SFAS 87 Pension Expense	Employee Benefits Group Ins	SFAS 106 OPEB Expense	SFAS 112	Engage to Gain	PSO Incentive Comp	FICA Adj
258											
259	ADMINISTRATIVE AND GENERAL EXPENSES										
260	Operation										
261	Administrative and general salaries	9200	21,537,222	115,564	0	0	0	0	4,677	(165,357)	0
262	Office supplies and expenses	9210	1,648,887	677	0	0	0	0	15	(994)	0
263	Admin expenses transferred - Cr	9220	(4,158,590)	0	0	0	0	0	0	0	0
264	Outside services employed	9230	7,265,861	0	0	0	0	0	50	(79)	0
265	Property insurance	9240	1,883,147	0	0	0	0	0	0	0	0
266	Injuries and damages	9250	3,387,051	70	0	0	0	0	0	(434)	0
267	Employee pensions and benefits	9260	11,911,482	163	(691,040)	1,585,963	(541,931)	1,613,330	0	(55,881)	0
268	Franchise requirements	9270	0	0	0	0	0	0	0	0	0
269	Regulatory commission expenses	9280	1,939,485	0	0	0	0	0	0	0	0
270	General advertising expenses	9301	256,863	57	0	0	0	0	14	(68)	0
271	Miscellaneous general expenses	9302	2,859,564	4,153	0	0	0	0	13	(7,668)	0
272	Rents	9310	1,257,440	0	0	0	0	0	0	0	0
273	Total A&G operation		49,788,411	120,685	(691,040)	1,585,963	(541,931)	1,613,330	4,768	(230,482)	0
274											
275	Maintenance :										
276	Maintenance of general plant	9350	8,122,578	57,694	0	0	0	0	4,484	(102,052)	0
277	Total A&G maintenance		8,122,578	57,694	0	0	0	0	4,484	(102,052)	0
278											
279	Total Administrative and General Exp		57,910,989	178,379	(691,040)	1,585,963	(541,931)	1,613,330	9,252	(332,534)	0
280											
281	Total Fuel and Purchased Power Expense		695,152,152	0	0	0	0	0	0	0	0
282											
283	Total Electric Non-Fuel Operations Expense		258,492,960	1,449,764	(691,040)	1,585,963	(541,931)	1,613,330	54,123	(2,242,130)	0
284											
285	Total Electric Maintenance Expense		106,186,572	593,453	0	0	0	0	23,859	(986,322)	0
286											
287											
288	Total Electric Oper and Maint Exp		1,059,831,684	2,043,218	(691,040)	1,585,963	(541,931)	1,613,330	77,982	(3,228,452)	0
289											
290	Depreciation Expense										
291	Production	4030.1	23,278,566	0	0	0	0	0	0	0	0
292	Transmission	4030.1	14,647,367	0	0	0	0	0	0	0	0
293	Distribution	4030.1	48,976,335	0	0	0	0	0	0	0	0
294	General	4030.1	4,599,058	0	0	0	0	0	0	0	0
295			0	0	0	0	0	0	0	0	0
296	Total Depreciation Expense		91,501,325	0	0	0	0	0	0	0	0
297											
298	Amortization Expense	4040	8,554,788	0	0	0	0	0	0	0	0
299	Amortization of Elec. Plant Acquisition Adj	4060	0	0	0	0	0	0	0	0	0
300	Amortization expense (Regulatory Debits),	4073	2,901,565	0	0	0	0	0	0	0	0
301	Amortization Expense (Regulatory Credits),	4074	0	0	0	0	0	0	0	0	0
302	Total Amortization Expense		11,456,353	0	0	0	0	0	0	0	0
303											
304			0	0	0	0	0	0	0	0	0
305	Gain/loss on disp of plant	4116.4117	0	0	0	0	0	0	0	0	0
306	ARO Accretion Expense	4111	1,839,803	0	0	0	0	0	0	0	0
307											
308	Other Taxes	4080	35,953,260	0	0	0	0	0	0	0	(82,443)

For the Test Year Ended January 31, 2015												
	(1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Line No	Description	Account No	WP H-2-9 Interest on Customer Deposits	WP H-2-10 Cr Line Fees Expense	WP H-2-11 IPP System Upgrade Interest	WP H-2-12 Northeast Unit 4 Removal	WP H-2-13 EEI/USWAG Dues & Memberships	WP H-2-14 Reclassify Advertising Expense	WP H-2-15 Dues Donations & Contributions	WP H-2-16 Unrecovered Reserve	WP H-2-17 Regulatory Expenses	WP H-2-18 DSM Exp Adjustment
258												
259	ADMINISTRATIVE AND GENERAL EXPENSES											
260	Operation											
261	Administrative and general salaries	9200	0	0	0	0	0	0	0	0	0	(275)
262	Office supplies and expenses	9210	0	0	0	0	0	0	(3,042)	0	0	(6,329)
263	Admin expenses transferred - Cr	9220	0	0	0	0	0	0	0	0	0	0
264	Outside services employed	9230	0	0	0	0	0	0	0	0	0	0
265	Property insurance	9240	0	0	0	0	0	0	0	0	0	0
266	Injuries and damages	9250	0	0	0	0	0	0	0	0	0	0
267	Employee pensions and benefits	9260	0	0	0	0	0	512	0	0	0	0
268	Franchise requirements	9270	0	0	0	0	0	0	0	0	0	0
269	Regulatory commission expenses	9280	0	0	0	0	0	0	0	0	(256,598)	0
270	General advertising expenses	9301	0	0	0	0	0	(148,815)	0	0	0	(72)
271	Miscellaneous general expenses	9302	0	969,268	0	0	(8,337)	0	(12,270)	0	0	0
272	Rents	9310	0	0	0	0	0	0	0	0	0	0
273	Total A&G operation		0	969,268	0	0	(8,337)	(148,303)	(15,312)	0	(256,598)	(6,676)
274												
275	Maintenance											
276	Maintenance of general plant	9350	0	0	0	0	0	0	(13)	0	0	0
277	Total A&G maintenance		0	0	0	0	0	0	(13)	0	0	0
278												
279	Total Administrative and General Exp		0	969,268	0	0	(8,337)	(148,303)	(15,325)	0	(256,598)	(6,676)
280												
281	Total Fuel and Purchased Power Expense		0	0	0	0	0	0	0	0	0	0
282												
283	Total Electric Non-Fuel Operations Expense		962,850	969,268	32,206	(562,237)	(8,933)	(168,303)	(31,538)	0	(256,598)	(28,539,460)
284												
285	Total Electric Maintenance Expense		0	0	0	(1,392,062)	0	0	(1,253)	0	0	0
286												
287												
288	Total Electric Oper and Maint Exp		962,850	969,268	32,206	(1,954,299)	(8,933)	(168,303)	(32,791)	0	(256,598)	(28,539,460)
289												
290	Depreciation Expense											
291	Production	4030.1	0	0	0	0	0	0	0	0	0	0
292	Transmission	4030.1	0	0	0	0	0	0	0	0	0	0
293	Distribution	4030.1	0	0	0	0	0	0	0	0	0	0
294	General	4030.1	0	0	0	0	0	0	0	471,408	0	0
295			0	0	0	0	0	0	0	0	0	0
296	Total Depreciation Expense		0	0	0	0	0	0	0	471,408	0	0
297												
298	Amortization Expense	4040	0	0	0	0	0	0	0	0	0	0
299	Amortization of Elec. Plant Acquisition Adj	4060	0	0	0	0	0	0	0	0	0	0
300	Amortization expense (Regulatory Debits)	4073	0	0	0	0	0	0	0	0	0	0
301	Amortization Expense (Regulatory Credits)	4074	0	0	0	0	0	0	0	0	0	0
302	Total Amortization Expense		0	0	0	0	0	0	0	0	0	0
303												
304			0	0	0	0	0	0	0	0	0	0
305	Gain/loss on disp of plant	4116.4117	0	0	0	0	0	0	0	0	0	0
306	ARO Accretion Expense	4111	0	0	0	0	0	0	0	0	0	0
307												
308	Other Taxes	4080	0	0	0	0	0	0	0	0	0	0

			(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
			WP H-2-19	WP H-2-20	WP H-2-21	WP H-2-22	WP H-2-23	WP H-2-24	WP H-2-25	WP H-2-26	WP H-2-27	WP H-2-28
			Generation	Reg Amort	Eligible	Purchased	Revenue	Depreciation	Misc	AEPSC	Factoring	Sch 11
			Non-Recurring	Amortization	Fuel	Power	Adjustment		Revenues	Adjustment		Non-SPPTC
Line	(1)	(2)										
No	Description	Account No										
258												
259	ADMINISTRATIVE AND GENERAL EXPENSES											
260	Operation											
261	Administrative and general salaries	9200	0	0	0	0	0	0	0	(1,489,240)	0	0
262	Office supplies and expenses	9210	0	0	0	0	0	0	0	(483,063)	0	0
263	Admin expenses transferred - Cr	9220	0	0	0	0	0	0	0	(20)	0	0
264	Outside services employed	9230	0	0	0	0	0	0	0	(147,965)	0	0
265	Property insurance	9240	0	0	0	0	0	0	0	0	0	0
266	Injuries and damages	9250	0	0	0	0	0	0	0	(11,220)	0	0
267	Employee pensions and benefits	9260	0	0	0	0	0	0	0	(2,772)	0	0
268	Franchise requirements	9270	0	0	0	0	0	0	0	0	0	0
269	Regulatory commission expenses	9280	0	0	0	0	0	0	0	(80,300)	0	0
270	General advertising expenses	9301	0	0	0	0	0	0	0	(22,530)	0	0
271	Miscellaneous general expenses	9302	0	0	0	0	0	0	0	(41,948)	0	0
272	Rents	9310	0	0	0	0	0	0	0	(7,486)	0	0
273	Total A&G operation		0	0	0	0	0	0	0	(2,286,544)	0	0
274												
275	Maintenance											
276	Maintenance of general plant	9350	0	0	0	0	0	0	0	(22,045)	0	0
277	Total A&G maintenance		0	0	0	0	0	0	0	(22,045)	0	0
278												
279	Total Administrative and General Exp		0	0	0	0	0	0	0	(2,308,589)	0	0
280												
281	Total Fuel and Purchased Power Expense		0	0	(264,126,597)	(431,017,336)	0	0	0	(8,219)	0	0
282												
283	Total Electric Non-Fuel Operations Expense		(2,490,000)	0	0	0	0	0	0	(3,480,424)	(221,598)	1,183,801
284												
285	Total Electric Maintenance Expense		0	0	0	0	0	0	0	(136,531)	0	0
286												
287												
288	Total Electric Oper and Maint Exp		(2,490,000)	0	(264,126,597)	(431,017,336)	0	0	0	(3,625,173)	(221,598)	1,183,801
289												
290	Depreciation Expense											
291	Production	4030.1	0	0	0	0	0	25,240,973	0	0	0	0
292	Transmission	4030.1	0	0	0	0	0	7,188,101	0	0	0	0
293	Distribution	4030.1	0	0	0	0	0	16,651,649	0	0	0	0
294	General	4030.1	0	0	0	0	0	(202,252)	0	0	0	0
295			0	0	0	0	0	0	0	0	0	0
296	Total Depreciation Expense		0	0	0	0	0	48,878,472	0	0	0	0
297												
298	Amortization Expense	4040	0	(1,185,592)	0	0	0	0	0	0	0	0
299	Amortization of Elec. Plant Acquisition Adj	4060	0	0	0	0	0	0	0	0	0	0
300	Amortization expense (Regulatory Debits);	4073	0	(2,901,565)	0	0	0	0	0	0	0	0
301	Amortization Expense (Regulatory Credits);	4074	0	0	0	0	0	0	0	0	0	0
302	Total Amortization Expense		0	(4,087,157)	0	0	0	0	0	0	0	0
303												
304			0	0	0	0	0	0	0	0	0	0
305	Gain/loss on disp of plant	4116.4117	0	0	0	0	0	0	0	0	0	0
306	ARO Accretion Expense	4111	0	0	0	0	0	0	0	0	0	0
307												
308	Other Taxes	4080	0	0	0	0	0	0	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No	(32) WP H-2-29 Sch 11 OK TransCo Incremental	(33) WP H-2-30 Firm Transmission Reservation	(34) WP H-2-31 SPP Admin Fees and Sch 9 NITS Expense	(35) WP H-2-32 SPPTC Rider	(36) WP H-2-33 Ad Valorem Expense	(37) WP H-2-34 Employee Expenses	(38) WP H-2-35 Outside Services	(39) WP H-2-36 Storm Recovery	(40) WP H-2-37 SRR Rider Expense
258											
259	ADMINISTRATIVE AND GENERAL EXPENSES										
260	Operation :										
261	Administrative and general salaries	9200	0	0	0	0	0	0	0	0	0
262	Office supplies and expenses	9210	0	0	0	0	0	(33,411)	0	0	0
263	Admin expenses transferred - Cr	9220	0	0	0	0	0	0	0	0	0
264	Outside services employed	9230	0	0	0	0	0	(600)	(2,137,200)	0	0
265	Property insurance	9240	0	0	0	0	0	0	0	0	0
266	Injuries and damages	9250	0	0	0	0	0	0	0	0	0
267	Employee pensions and benefits	9260	0	0	0	0	0	0	0	0	0
268	Franchise requirements	9270	0	0	0	0	0	0	0	0	0
269	Regulatory commission expenses	9280	0	0	0	0	0	0	0	0	0
270	General advertising expenses	9301	0	0	0	0	0	(3,120)	0	0	0
271	Miscellaneous general expenses	9302	0	0	0	0	0	(8,625)	0	0	0
272	Rents	9310	0	0	0	0	0	0	0	0	0
273	Total A&G operation		0	0	0	0	0	(45,757)	(2,137,200)	0	0
274											
275	Maintenance :										
276	Maintenance of general plant	9350	0	0	0	0	0	0	0	0	0
277	Total A&G maintenance		0	0	0	0	0	0	0	0	0
278											
279	Total Administrative and General Exp		0	0	0	0	0	(45,757)	(2,137,200)	0	0
280											
281	Total Fuel and Purchased Power Expense		0	0	0	0	0	0	0	0	0
282											
283	Total Electric Non-Fuel Operations Expense		1,653,610	(1,509,511)	2,872,864	(34,748,856)	0	(32,340)	(2,517,395)	0	0
284											
285	Total Electric Maintenance Expense		0	0	0	0	0	(2,231)	0	4,625,000	(21,725,896)
286											
287											
288	Total Electric Oper and Maint Exp		1,653,610	(1,509,511)	2,872,864	(34,748,856)	0	(79,695)	(2,517,395)	4,625,000	(21,725,896)
289											
290	Depreciation Expense										
291	Production	4030.1	0	0	0	0	0	0	0	0	0
292	Transmission	4030.1	0	0	0	0	0	0	0	0	0
293	Distribution	4030.1	0	0	0	0	0	0	0	0	0
294	General	4030.1	0	0	0	0	0	0	0	0	0
295			0	0	0	0	0	0	0	0	0
296	Total Depreciation Expense		0	0	0	0	0	0	0	0	0
297											
298	Amortization Expense	4040	0	0	0	0	0	0	0	0	0
299	Amortization of Elec Plant Acquisition Adj	4060	0	0	0	0	0	0	0	0	0
300	Amortization expense (Regulatory Debits)	4073	0	0	0	0	0	0	0	0	0
301	Amortization Expense (Regulatory Credits)	4074	0	0	0	0	0	0	0	0	0
302	Total Amortization Expense		0	0	0	0	0	0	0	0	0
303											
304			0	0	0	0	0	0	0	0	0
305	Gain/loss on disp of plant	4116,4117	0	0	0	0	0	0	0	0	0
306	ARO Accretion Expense	4111	0	0	0	0	0	0	0	0	0
307											
308	Other Taxes	4080	0	0	0	0	2,133,195	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(41) WP H-2-38 Franchise & Sales Tax	(42) WP H-2-39 Transmission Non-Recurring	(43) WP H-2-40 AMI Adjustment	(44) WP H-2-41 Reclassify SO2 Gains	(45) Income Tax Schd J-1	(46) Total Company Proforma Balance	(47) Adjusted Total Company TYE 1/31/15
258									
259	ADMINISTRATIVE AND GENERAL EXPENSES								
260	Operation								
261	Administrative and general salaries	9200	0	0	(10,980)	0	0	(1,545,611)	19,991,611
262	Office supplies and expenses	9210	0	0	(4,764)	0	0	(530,912)	1,117,975
263	Admin expenses transferred - Cr	9220	0	0	0	0	0	(20)	(4,158,611)
264	Outside services employed	9230	0	0	(720)	0	0	(2,286,515)	4,979,346
265	Property insurance	9240	0	0	0	0	0	0	1,883,147
266	Injuries and damages	9250	0	0	0	0	0	(11,583)	3,375,467
267	Employee pensions and benefits	9260	0	0	0	0	0	1,908,343	13,819,824
268	Franchise requirements	9270	0	0	0	0	0	0	0
269	Regulatory commission expenses	9280	0	0	0	0	0	(336,898)	1,602,587
270	General advertising expenses	9301	0	0	0	0	0	(174,535)	82,329
271	Miscellaneous general expenses	9302	0	0	0	0	0	894,585	3,754,149
272	Rents	9310	0	0	0	0	0	(7,486)	1,249,954
273	Total A&G operation		0	0	(16,464)	0	0	(2,090,632)	47,697,779
274									
275	Maintenance								
276	Maintenance of general plant	9350	0	0	0	0	0	(61,932)	8,060,646
277	Total A&G maintenance		0	0	0	0	0	(61,932)	8,060,646
278									
279	Total Administrative and General Exp		0	0	(16,464)	0	0	(2,152,563)	55,758,426
280									
281	Total Fuel and Purchased Power Expense		0	0	0	0	0	(695,152,152)	(1)
282									
283	Total Electric Non-Fuel Operations Expense		0	0	(1,102,386)	(267)	0	(66,812,294)	191,680,665
284									
285	Total Electric Maintenance Expense		0	(522,213)	(9,710)	0	0	(19,533,905)	86,652,667
286									
287									
288	Total Electric Oper and Maint Exp		0	(522,213)	(1,112,097)	(267)	0	(781,498,352)	278,333,332
289									
290	Depreciation Expense								
291	Production	4030 1	0	0	0	0	0	25,240,973	48,519,539
292	Transmission	4030 1	0	0	0	0	0	7,188,101	21,835,468
293	Distribution	4030 1	0	0	0	0	0	16,651,649	65,627,985
294	General	4030 1	0	0	0	0	0	269,156	4,868,214
295			0	0	0	0	0	0	0
296	Total Depreciation Expense		0	0	0	0	0	49,349,880	140,851,205
297									
298	Amortization Expense	4040	0	0	0	0	0	(1,185,592)	7,369,196
299	Amortization of Elec. Plant Acquisition Adj	4060	0	0	0	0	0	0	0
300	Amortization expense (Regulatory Debits)	4073	0	0	0	0	0	(2,901,565)	0
301	Amortization Expense (Regulatory Credits)	4074	0	0	0	0	0	0	0
302	Total Amortization Expense		0	0	0	0	0	(4,087,157)	7,369,196
303									
304			0	0	0	0	0	0	0
305	Gain/loss on disp of plant	4116,4117	0	0	0	0	0	0	0
306	ARO Accretion Expense	4111	0	0	0	0	0	0	1,839,803
307									
308	Other Taxes	4080	(190,749)	0	0	0	0	1,860,003	37,813,262

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No.	(3) Total Company January 31, 2015	(4) WP H-2-1 Payroll	(5) WP H-2-2 SFAS 87 Pension Expense	(6) WP H-2-3 Employee Benefits Group ins	(7) WP H-2-4 SFAS 106 OPEB Expense	(8) WP H-2-5 SFAS 112	(9) WP H-2-6 Engage to Gain	(10) WP H-2-7 PSO Incentive Comp	(11) WP H-2-8 FICA Adj
309											
310	Current Federal Income Taxes	4091	(20,986,506)	0	0	0	0	0	0	0	0
311	Current Oklahoma Income Taxes	4091.1	(274,100)	0	0	0	0	0	0	0	0
312	Current Louisiana Income Taxes	4091.2		0	0	0	0	0	0	0	0
313	Current State Income Taxes -Other	4091.3	0	0	0	0	0	0	0	0	0
314	Total		(21,260,606)	0	0	0	0	0	0	0	0
315	Deferred Federal Income Taxes	4101.4111	65,700,200	0	0	0	0	0	0	0	0
316	Deferred State Income Taxes	4101.4111	6,896,003	0	0	0	0	0	0	0	0
317	Deferred Federal ITC Amortization	4114	175,487	0	0	0	0	0	0	0	0
318											
319											
320	Net Operating Income		142,082,751	(2,043,218)	691,040	(1,585,963)	541,931	(1,613,330)	(77,982)	3,228,452	82,443

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

(1)	(2)	(12) WP H-2-9 Interest on Customer Deposits	(13) WP H-2-10 Cr Line Fees Expense	(14) WP H-2-11 IPP System Upgrade Interest	(15) WP H-2-12 Northeast Unit 4 Removal	(16) WP H-2-13 EEI/USWAG Dues & Memberships	(17) WP H-2-14 Reclassify Advertising Expense	(18) WP H-2-15 Dues Donations & Contributions	(19) WP H-2-16 Unrecovered Reserve	(20) WP H-2-17 Regulatory Expenses	(21) WP H-2-18 DSM Exp Adjustment
Line No. Description	Account No.										
309											
310 Current Federal Income Taxes	4091	0	0	0	0	0	0	0	0	0	0
311 Current Oklahoma Income Taxes	4091.1	0	0	0	0	0	0	0	0	0	0
312 Current Louisiana Income Taxes	4091.2	0	0	0	0	0	0	0	0	0	0
313 Current State Income Taxes -Other	4091.3	0	0	0	0	0	0	0	0	0	0
314 Total		0	0	0	0	0	0	0	0	0	0
315 Deferred Federal Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0	0
316 Deferred State Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0	0
317 Deferred Federal ITC Amortization	4114	0	0	0	0	0	0	0	0	0	0
318											
319											
320 Net Operating Income		(962,850)	(969,268)	(32,206)	1,954,299	8,933	168,303	32,791	(471,408)	256,598	28,539,460

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No	(1) Description	(2) Account No.	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
			WP H-2-19 Generation Non-Recurring	WP H-2-20 Reg Amort Amortization	WP H-2-21 Eligible Fuel	WP H-2-22 Purchased Power	WP H-2-23 Revenue Adjustment	WP H-2-24 Depreciation	WP H-2-25 Misc Revenues	WP H-2-26 AEPSC Adjustment	WP H-2-27 Factoring	WP H-2-28 Sch 11 Non-SPPTC
309												
310	Current Federal Income Taxes	4091	0	0	0	0	0	0	0	0	0	0
311	Current Oklahoma Income Taxes	4091.1	0	0	0	0	0	0	0	0	0	0
312	Current Louisiana Income Taxes	4091.2	0	0	0	0	0	0	0	0	0	0
313	Current State Income Taxes -Other	4091.3	0	0	0	0	0	0	0	0	0	0
314	Total		0	0	0	0	0	0	0	0	0	0
315	Deferred Federal Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0	0
316	Deferred State Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0	0
317	Deferred Federal ITC Amortization	4114	0	0	0	0	0	0	0	0	0	0
318												
319												
320	Net Operating Income		2,490,000	4,087,157	264,126,597	393,663,026	(750,301,127)	(48,878,472)	(3,683,701)	3,625,173	221,598	(1,183,801)

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No.	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
			WP H-2-29 Sch 11 OK TransCo Incremental	WP H-2-30 Firm Transmission Reservation	WP H-2-31 SPP Admin Fees and Sch 9 NITS Expense	WP H-2-32 SPPTC Rider	WP H-2-33 Ad Valorem Expense	WP H-2-34 Employee Expenses	WP H-2-35 Outside Services	WP H-2-36 Storm Recovery	WP H-2-37 SRR Rider Expense
309											
310	Current Federal Income Taxes	4091	0	0	0	0	0	0	0	0	0
311	Current Oklahoma Income Taxes	4091.1	0	0	0	0	0	0	0	0	0
312	Current Louisiana Income Taxes	4091.2	0	0	0	0	0	0	0	0	0
313	Current State Income Taxes -Other	4091.3	0	0	0	0	0	0	0	0	0
314	Total		0	0	0	0	0	0	0	0	0
315	Deferred Federal Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0
316	Deferred State Income Taxes	4101.4111	0	0	0	0	0	0	0	0	0
317	Deferred Federal ITC Amortization	4114	0	0	0	0	0	0	0	0	0
318											
319											
320	Net Operating Income		(1,653,610)	1,509,511	(2,872,864)	34,748,856	(2,133,195)	79,695	2,517,395	(4,625,000)	21,725,896

PUBLIC SERVICE COMPANY OF OKLAHOMA
Detailed Statement of Income
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Account No	(41)	(42)	(43)	(44)	(45)	(46)	(47)
			WP H-2-38 Franchise & Sales Tax	WP H-2-39 Transmission Non-Recurring	WP H-2-40 AMI Adjustment	WP H-2-41 Reclassify SO2 Gains	Income Tax Schd J-1	Total Company Proforma Balance	Adjusted Total Company TYE 1/31/15
309									
310	Current Federal Income Taxes	4091	0	0	0	0	(19,389,878)	(19,389,878)	(40,376,384)
311	Current Oklahoma Income Taxes	4091.1	0	0	0	0	0	0	(274,100)
312	Current Louisiana Income Taxes	4091.2	0	0	0	0	0	0	0
313	Current State Income Taxes -Other	4091.3	0	0	0	0	0	0	0
314	Total		0	0	0	0	(19,389,878)	(19,389,878)	(40,650,484)
315	Deferred Federal Income Taxes	4101.4111	0	0	0	0	0	0	65,700,200
316	Deferred State Income Taxes	4101.4111	0	0	0	0	0	0	6,896,003
317	Deferred Federal ITC Amortization	4114	0	0	0	0	(1,417,868)	(1,417,868)	(1,242,381)
318									
319									
320	Net Operating Income		190,749	522,213	1,112,097	0	20,807,746	(36,156,033)	105,926,718

PUBLIC SERVICE COMPANY OF OKLAHOMA
Summary of Operating Expenses
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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(3) Feb-14	(4) Mar-14	(5) Apr-14	(6) May-14	(7) Jun-14	(8) Jul-14	(9) Aug-14	(10) Sep-14	(11) Oct-14
1	POWER PROD EXPENSES										
2	* STEAM POWER GENER *										
3	OPERATION:										
4	SUPERVISION & ENG	500	923,706	956,314	932,801	1,017,574	962,871	1,104,325	1,007,712	901,425	1,113,656
5	FUEL	501	23,666,299	15,369,234	13,722,401	11,887,207	15,046,853	25,263,403	28,156,360	31,038,235	26,272,650
6	STEAM	502	523,015	667,023	618,519	509,019	593,421	681,121	595,035	674,523	666,164
7	STEAM-OTHER	503	0	0	0	0	0	0	0	0	0
8	STEAM TRANSFERRED	504	0	0	0	0	0	0	0	0	0
9	ELECTRIC EXPENSES	505	326,056	393,458	374,298	413,521	473,265	382,369	350,100	381,363	410,351
10	MISCELLANEOUS	506	571,208	1,028,352	422,103	541,719	668,617	1,545,415	1,005,957	710,602	1,003,189
11	RENTS	507	802	810	793	802	802	802	802	802	802
12	ALLOWANCES	509	1,910	9	(9)	1,218	1,094	5,591	5,188	6,447	4,735
13	TOTAL OPERATION		26,012,993	18,415,201	16,070,906	14,371,059	17,746,922	28,983,025	31,121,154	33,713,397	29,471,547
14	MAINTENANCE:										
15	SUPERVISION & ENG	510	324,578	333,723	359,693	390,547	298,044	329,927	324,712	300,988	315,055
16	STRUCTURE	511	215,856	326,321	393,968	44,894	233,702	256,157	232,360	188,360	341,703
17	BOILER PLANT	512	1,333,116	2,721,191	3,611,734	3,243,480	1,660,890	1,373,614	1,445,269	1,472,882	1,795,391
18	ELECTRIC PLANT	513	851,680	1,008,712	1,722,081	1,577,874	1,219,909	640,838	(307,161)	452,675	825,153
19	MISC STEAM-PLANT	514	196,435	203,764	97,384	237,445	110,373	96,151	146,072	109,594	161,483
20	TOTAL MAINTENANCE		2,921,665	4,593,711	6,184,859	5,494,241	3,522,917	2,696,686	1,841,251	2,524,499	3,438,785
21	TOT STM POW GEN EXP		28,934,658	23,008,912	22,255,765	19,865,300	21,269,839	31,679,711	32,962,404	36,237,896	32,910,332
22	* NUCLEAR POWER GENER *										
23	OPERATION:										
24	SUPERVISION & ENG	517	(58)	34	24	0	0	0	0	0	0
25	FUEL	518	0	0	0	0	0	0	0	0	0
26	COOLANTS & WATER	519	0	0	0	0	0	0	0	0	0
27	STEAM EXPENSES	520	0	133	(133)	0	0	0	0	0	0
28	STEAM FROM OTHR SOURCE:	521	0	0	0	0	0	0	0	0	0
29	LESS STEAM TRANS- CR	522	0	0	0	0	0	0	0	0	0
30	ELECTRIC EXPENSES	523	0	0	0	0	0	0	0	0	0
31	MISC. NUCLEAR	524	0	0	0	0	0	0	0	0	0
32	RENTS	525	0	0	0	0	0	0	0	0	0
33	TOTAL OPERATION		(58)	167	(109)	0	0	0	0	0	0

PUBLIC SERVICE COMPANY OF OKLAHOMA
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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(12) Nov-14	(13) Dec-14	(14) Jan-15	(15) TEST YEAR TOTAL	(16) 2/13 - 1/14 TOTAL	(17) 2/12 - 1/13 TOTAL	(18) % change 15 to 14	(19) % change 14 to 13
1	POWER PROD EXPENSES									
2	* STEAM POWER GENER *									
3	OPERATION:									
4	SUPERVISION & ENG	500	952,832	1,144,747	828,535	11,846,498	11,323,526	10,990,749	5%	3%
5	FUEL	501	18,501,613	20,258,886	30,417,520	259,600,661	336,923,207	280,845,919	-23%	20%
6	STEAM	502	549,438	598,059	548,992	7,224,328	5,662,470	6,053,598	28%	-6%
7	STEAM-OTHER	503	0	0	0	0	0	0	N/A	N/A
8	STEAM TRANSFERRED	504	0	0	0	0	0	0	N/A	N/A
9	ELECTRIC EXPENSES	505	388,680	529,075	392,216	4,814,752	4,987,025	4,737,800	-3%	5%
10	MISCELLANEOUS	506	810,682	1,597,404	631,073	10,536,321	9,502,170	8,676,880	11%	10%
11	RENTS	507	802	802	939	9,756	12,118	12,226	-19%	-1%
12	ALLOWANCES	509	1,561	28,054		55,798	172,844	165,175	-68%	5%
13	TOTAL OPERATION		21,205,607	24,157,028	32,819,274	294,088,114	368,583,360	311,482,347	-20%	18%
14	MAINTENANCE:									
15	SUPERVISION & ENG	510	284,981	317,311	212,456	3,792,015	3,730,825	3,371,562	2%	11%
16	STRUCTURE	511	211,088	589,324	52,192	3,085,925	3,134,132	1,827,508	-2%	71%
17	BOILER PLANT	512	2,084,796	2,784,781	989,795	24,516,938	20,908,106	20,348,382	17%	3%
18	ELECTRIC PLANT	513	441,954	640,462	356,085	9,430,261	13,610,340	9,792,867	-31%	39%
19	MISC STEAM-PLANT	514	116,564	211,888	59,009	1,746,160	1,727,873	1,714,875	1%	1%
20	TOTAL MAINTENANCE		3,139,382	4,543,765	1,669,537	42,571,298	43,111,276	37,055,195	-1%	16%
21	TOT STM POW GEN EXP		24,344,989	28,700,793	34,488,811	336,659,412	411,694,635	348,537,542	-18%	18%
22	* NUCLEAR POWER GENER *									
23	OPERATION:									
24	SUPERVISION & ENG	517	0	0	0	(0)	(0)	106	-100%	-200%
25	FUEL	518	0	0	0	0	0	0	N/A	N/A
26	COOLANTS & WATER	519	0	0	0	0	0	0	N/A	N/A
27	STEAM EXPENSES	520	0	0	0	0	0	148	N/A	N/A
28	STEAM FROM OTHR SOURCE:	521	0	0	0	0	0	0	N/A	N/A
29	LESS STEAM TRANS- CR	522	0	0	0	0	0	0	N/A	N/A
30	ELECTRIC EXPENSES	523	0	0	0	0	0	0	N/A	N/A
31	MISC. NUCLEAR	524	0	0	0	0	0	0	N/A	N/A
32	RENTS	525	0	0	0	0	0	0	N/A	N/A
33	TOTAL OPERATION		0	0	0	(0)	(0)	254	-100%	-142%

PUBLIC SERVICE COMPANY OF OKLAHOMA
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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(3) Feb-14	(4) Mar-14	(5) Apr-14	(6) May-14	(7) Jun-14	(8) Jul-14	(9) Aug-14	(10) Sep-14	(11) Oct-14
34	MAINTENANCE:										
35	SUPERVISION & ENG	528	134	382	(516)	0	0	0	0	0	0
36	STRUCTURES	529	0	0	0	0	0	0	0	0	0
37	REACTOR PLANT	530	0	0	0	0	0	0	0	0	0
38	ELECTRIC PLANT	531	0	0	0	0	0	0	0	0	0
39	MISC. NUCLEAR	532	0	0	0	0	0	0	0	0	0
40	TOTAL MAINTENANCE		134	382	(516)	0	0	0	0	0	0
41	TOTAL NUCLEAR PWR GEN		77	549	(626)	0	0	0	0	0	0
42	* HYDRAULIC PWR GENER*										
43	OPERATION:										
44	SUPERVISION & ENG	535	0	0	0	0	0	0	0	0	0
45	WATER	536	0	0	0	0	0	0	0	0	0
46	HYDRUALIC	537	0	0	0	0	0	0	0	0	0
47	ELECTRIC	538	0	0	0	0	0	0	0	0	0
48	MISCELLANEOUS	539	0	0	101	2	101	(205)	0	0	0
49	RENTS	540	0	0	0	0	0	0	0	0	0
50	TOTAL OPERATION		0	0	101	2	101	(205)	0	0	0
51	MAINTENANCE:										
52	SUPERVISION & ENG	541	0	0	0	0	0	0	0	0	0
53	STRUCTURES	542	0	0	0	0	0	0	0	0	0
54	RESERVOIR DAM & WAT	543	0	0	0	0	0	0	0	0	0
55	ELECTRIC PLANT	544	0	0	0	0	0	0	0	0	0
56	MISC-HYDRAULIC	545	0	0	0	0	0	0	0	0	0
57	TOTAL MAINTENANCE		0	0	0	0	0	0	0	0	0
58	TOT HYDRAU POW GEN		0	0	101	2	101	(205)	0	0	0

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Summary of Operating Expenses
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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(3) Feb-14	(4) Mar-14	(5) Apr-14	(6) May-14	(7) Jun-14	(8) Jul-14	(9) Aug-14	(10) Sep-14	(11) Oct-14
59	*OTHER POWER GENER*										
60	OPERATION:										
61	SUPERVISION & ENG	546	344	6,123	156	(1,047)	(9)	0	0	0	0
62	FUEL	547	830,296	1,617,501	300,050	428,998	206,576	227,907	39,804	257,818	66,497
63	GENERATION	548	14,459	29,245	14,096	21,195	18,823	21,198	19,482	16,396	26,185
64	MISCELLANEOUS	549	19,656	4,761	6,448	6,187	3,340	5,092	3,166	4,646	16,066
65	RENTS	550	0	0	0	0	0	0	0	0	0
66	TOTAL OPERATION		864,755	1,657,630	320,750	455,333	228,730	254,196	62,452	278,860	108,748
67	MAINTENANCE:										
68	SUPERVISION & ENG	551	0	0	0	0	0	0	0	0	0
69	STRUCTURES	552	0	0	0	0	0	0	0	0	0
70	GENERATING & ELEC.	553	55,144	124,836	118,233	44,362	20,589	27,608	78,346	57,730	247,072
71	MISCELLANEOUS	554	7	16	22	32	14	7	11	393	33
72	TOTAL MAINTENANCE		55,151	124,852	118,255	44,394	20,603	27,614	78,357	58,123	247,105
73	TOT OTHER POW GEN		919,907	1,782,482	439,004	499,727	249,333	281,811	140,809	336,983	355,854
74	* OTHER POWER SUPPLY*										
75	PURCHASED POWER	555	31,649,083	31,644,161	29,475,071	41,962,245	46,509,048	46,293,015	42,583,621	41,535,387	31,396,011
76	SYS CTL & LOAD DISP	556	71,247	106,936	84,496	115,342	95,831	96,922	75,075	56,690	88,187
77	OTHER EXPENSES	557	204,521	386,917	283,788	323,330	305,360	325,889	286,508	233,713	303,297
78	OTHER POWER SUPPLY		31,924,851	32,138,015	29,843,355	42,400,917	46,910,239	46,715,826	42,945,203	41,825,790	31,787,495
79	TOT POWER PROD EXP		61,779,493	56,929,957	52,537,600	62,765,946	68,429,513	78,677,143	76,048,416	78,400,669	65,053,681
80	*TRANSMISSION EXPENSES*										
81	OPERATION:										
82	SUPERVISION & ENG	560	198,424	232,450	210,866	217,816	264,703	236,690	204,742	359,000	246,229
83	LOAD DISPATCHING	561	0	0	0	0	0	0	0	0	0
84	LOAD DISP-RELIABILITY	561.1	2,955	2,813	2,869	469	3,630	3,197	1,610	966	1,163
85	LOAD DISP-MONITOR & OPER	561.2	199,299	234,102	245,836	233,173	220,007	238,981	193,208	195,487	236,700
86	LOAD DISP-TRNS SRV & SCHC	561.3	(954)	(954)	(921)	(921)	(921)	(921)	(921)	(921)	(921)
87	SCHED, SYS CNTRL & DISP	561.4	857,905	731,042	981,782	821,766	915,489	820,616	905,502	880,077	825,322
88	RELIAB,PLAN & STD DEVEL	561.5	17,185	15,777	15,489	10,890	9,689	12,228	10,979	9,925	11,380
89	TRANS SERVICES STUDIES	561.6	0	0	0	0	0	0	0	0	0
90	GEN INTERCONNECT STUDIE:	561.7	0	0	0	0	0	0	0	0	0
91	RELIAB,PLAN & STD DEV SRV	561.8	83,517	71,378	83,517	83,517	84,316	83,517	83,517	83,517	83,517

PUBLIC SERVICE COMPANY OF OKLAHOMA
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59	*OTHER POWER GENER*									
60	OPERATION:									
61	SUPERVISION & ENG	546	0	0	0	5,568	(5,600)	5,600	-199%	-200%
62	FUEL	547	166,871	111,716	280,254	4,534,287	2,603,204	4,167,448	74%	-38%
63	GENERATION	548	27,861	30,676	18,271	257,887	356,001	472,990	-28%	-25%
64	MISCELLANEOUS	549	1,929	3,617	2,874	77,781	109,212	72,013	-29%	52%
65	RENTS	550	0	0	0	0	0	0	N/A	N/A
66	TOTAL OPERATION		196,660	146,009	301,400	4,875,523	3,062,817	4,718,051	59%	-35%
67	MAINTENANCE:									
68	SUPERVISION & ENG	551	0	0	0	0	0	0	N/A	N/A
69	STRUCTURES	552	0	0	0	0	0	917	N/A	N/A
70	GENERATING & ELEC.	553	2,007,567	658,217	2,192	3,441,896	1,431,094	1,238,431	141%	16%
71	MISCELLANEOUS	554	9	10	0	554	2,161	3,688	-74%	-41%
72	TOTAL MAINTENANCE		2,007,576	658,227	2,192	3,442,450	1,433,255	1,243,035	140%	15%
73	TOT OTHER POW GEN		2,204,236	804,236	303,592	8,317,973	4,496,072	5,961,086	85%	-25%
74	*OTHER POWER SUPPLY*									
75	PURCHASED POWER	555	27,474,740	33,546,381	26,948,441	431,017,204	288,406,435	241,510,049	49%	19%
76	SYS CTL & LOAD DISP	556	84,543	96,428	69,391	1,041,088	1,536,594	1,810,957	-32%	-15%
77	OTHER EXPENSES	557	326,414	322,521	207,365	3,509,622	3,044,165	3,916,068	15%	-22%
78	OTHER POWER SUPPLY		27,885,697	33,965,330	27,225,196	435,567,914	292,987,195	247,237,075	49%	19%
79	TOT POWER PROD EXP		54,434,922	63,470,359	62,017,890	780,545,589	709,177,796	601,735,956	10%	18%
80	*TRANSMISSION EXPENSES*									
81	OPERATION:									
82	SUPERVISION & ENG	560	302,680	291,141	147,287	2,912,027	2,416,666	1,753,658	20%	38%
83	LOAD DISPATCHING	561	0	0	0	0	0	0	N/A	N/A
84	LOAD DISP-RELIABILITY	561.1	4,728	3,476	1,928	29,804	37,720	39,975	-21%	-6%
85	LOAD DISP-MONITOR & OPER	561.2	211,257	250,490	192,189	2,650,727	2,801,923	2,311,707	-5%	21%
86	LOAD DISP-TRNS SRV & SCH	561.3	(921)	(921)	(921)	(11,113)	(11,792)	44,076	-6%	-127%
87	SCHED. SYS CNTRL & DISP	561.4	915,555	822,968	877,212	10,355,236	9,256,311	7,394,838	12%	25%
88	RELIAB,PLAN & STD DEVEL	561.5	10,046	15,482	16,275	155,346	255,224	236,750	-39%	8%
89	TRANS SERVICES STUDIES	561.6	0	0	0	0	0	0	N/A	N/A
90	GEN INTERCONNECT STUDIES	561.7	0	0	0	0	0	0	N/A	N/A
91	RELIAB,PLAN & STD DEV SRV	561.8	83,517	83,517	88,131	995,474	956,683	1,071,541	4%	-11%

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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(3) Feb-14	(4) Mar-14	(5) Apr-14	(6) May-14	(7) Jun-14	(8) Jul-14	(9) Aug-14	(10) Sep-14	(11) Oct-14
127	MISC MKT OPERATION PLANT	576.5	0	0	0	0	0	0	0	0	0
128	TOTAL MAINTENANCE		0	0	0	0	0	0	0	0	0
129	TOTAL REG TRNS & MKT OPER		115,570	109,697	78,587	95,971	81,357	108,934	125,074	131,811	138,355
130	* DISTRIBUTION EXPENSES *										
131	OPERATION:										
132	SUPERVISION & ENG	580	249,975	353,063	373,600	98,700	374,652	329,394	(141,749)	341,668	31,576
133	LOAD DISPATCHING	581	211,862	248,640	231,966	286,118	222,089	243,710	211,380	184,928	250,015
134	STATION EXPENSES	582	19,165	45,155	55,523	63,740	74,193	60,547	48,856	47,440	36,416
135	OVERHEAD LINE EXP	583	166,187	145,829	154,681	219,917	214,903	277,235	296,531	(35,964)	186,424
136	UNDERGROUND LINES	584	228,300	193,442	358,504	164,316	280,732	264,124	283,077	268,182	259,831
137	STRT LITE & SIGNAL	585	7,961	5,128	5,370	6,555	7,112	4,562	5,999	8,689	6,680
138	METER EXPENSES	586	245,333	476,829	7,512	218,767	196,505	286,951	239,946	171,493	233,862
139	CUSTOMER INSTALL	587	37,045	32,879	48,539	41,887	42,672	40,007	43,400	31,363	33,387
140	MISCELLANEOUS	588	1,018,022	785,793	500,529	808,427	806,515	866,442	765,979	627,959	960,317
141	RENT	589	78,999	(187,109)	78,999	41,433	45,058	45,069	46,743	45,031	45,052
142	TOTAL OPERATION		2,262,848	2,099,649	1,815,224	1,949,861	2,264,431	2,418,042	1,800,162	1,690,789	2,043,560
143	MAINTENANCE:										
144	SUPERVISION & ENG	590	1,802	14,362	(5,739)	17,724	3,857	4,938	26,356	25,579	(5,627)
145	STRUCTURES	591	498	4,354	1,922	3,747	1,344	2,284	2,057	4,907	13,101
146	STATION EQUIPMENT	592	124,554	73,063	85,274	164,195	147,576	193,880	195,196	94,610	147,135
147	OVERHEAD LINES	593	2,709,136	2,665,348	4,333,097	2,837,992	2,473,343	2,452,491	2,434,651	4,140,829	3,599,413
148	UNDERGROUND LINES	594	131,495	185,292	221,192	135,638	209,056	293,435	209,488	181,960	264,819
149	LINE TRANSFORMERS	595	2,964	4,307	1,477	601	5,823	2,703	9,631	17,372	35,576
150	STRT LITE & SIGNAL	596	2,399	1,950	2,963	4,260	7,105	7,187	3,467	2,899	6,721
151	METER	597	23,921	21,252	14,905	17,101	21,081	24,939	21,154	18,975	19,263
152	MISCELLANEOUS	598	20,550	4,295	7,652	10,697	1,836	12,908	18,098	7,113	14,187
153	TOTAL MAINTENANCE		3,017,319	2,974,223	4,662,743	3,191,955	2,871,021	2,994,765	2,920,099	4,494,244	4,094,589
154	TOTAL DISTRIBUTION		5,280,168	5,073,872	6,477,967	5,141,815	5,135,452	5,412,807	4,720,261	6,185,034	6,138,149
155	* CUST ACCTS EXPENSE *										
156	OPERATION:										
157	SUPERVISION	901	36,395	38,328	24,867	39,557	33,142	35,053	20,596	20,420	26,408
158	METER READING	902	229,692	280,442	288,463	313,491	285,398	306,749	313,434	277,671	340,291
159	CUST RECS & COLLECT	903	1,202,732	1,394,713	1,294,930	1,450,540	1,235,729	1,375,072	1,168,552	1,015,088	1,383,037

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127	MISC MKT OPERATION PLANT	576.5	0	0	0	0	0	0	N/A	N/A
128	TOTAL MAINTENANCE		0	0	0	0	0	0	N/A	N/A
129	TOTAL REG TRNS & MKT OPER		80,101	77,748	91,545	1,234,749	1,206,310	1,378,872	2%	-13%
130	* DISTRIBUTION EXPENSES *									
131	OPERATION:									
132	SUPERVISION & ENG	580	146,466	339,682	36,482	2,533,509	3,067,763	2,953,769	-17%	4%
133	LOAD DISPATCHING	581	214,034	280,838	191,293	2,776,871	2,392,652	1,838,872	16%	30%
134	STATION EXPENSES	582	48,366	53,378	24,335	577,116	439,939	261,072	31%	69%
135	OVERHEAD LINE EXP	583	89,756	132,835	138,831	1,987,166	2,056,422	2,230,654	-3%	-8%
136	UNDERGROUND LINES	584	224,940	497,844	133,591	3,156,882	3,169,823	3,007,226	0%	5%
137	STRT LITE & SIGNAL	585	5,868	9,058	3,214	76,196	75,285	67,095	1%	12%
138	METER EXPENSES	586	205,856	758,405	86,772	3,128,230	2,093,366	2,247,969	49%	-7%
139	CUSTOMER INSTALL	587	35,304	44,268	38,757	469,507	487,682	468,248	-4%	4%
140	MISCELLANEOUS	588	813,835	1,122,598	561,447	9,637,864	8,743,456	8,941,437	10%	-2%
141	RENT	589	45,593	45,071	32,833	362,774	908,575	1,069,525	-60%	-15%
142	TOTAL OPERATION		1,830,018	3,283,977	1,247,555	24,706,115	23,434,964	23,085,868	5%	2%
143	MAINTENANCE:									
144	SUPERVISION & ENG	590	187	1,041	64	84,543	104,694	52,032	-19%	101%
145	STRUCTURES	591	2,300	9,274	1,328	47,118	47,867	19,802	-2%	142%
146	STATION EQUIPMENT	592	115,613	152,945	102,039	1,596,081	1,509,706	1,581,026	6%	-5%
147	OVERHEAD LINES	593	3,198,704	4,275,463	3,849,512	38,969,981	45,100,521	50,789,106	-14%	-11%
148	UNDERGROUND LINES	594	108,156	181,492	157,030	2,279,052	2,105,418	1,858,532	8%	13%
149	LINE TRANSFORMERS	595	20,999	18,540	9,151	129,141	99,040	112,768	30%	-12%
150	STRT LITE & SIGNAL	596	10,073	4,931	7,981	61,936	46,503	33,185	33%	40%
151	METER	597	21,214	30,035	20,965	254,805	256,853	312,552	-1%	-18%
152	MISCELLANEOUS	598	1,947	8,809	5,833	113,924	101,775	61,780	12%	65%
153	TOTAL MAINTENANCE		3,479,193	4,682,529	4,153,902	43,536,582	49,372,377	54,820,783	-12%	-10%
154	TOTAL DISTRIBUTION		5,309,211	7,966,506	5,401,457	68,242,697	72,807,341	77,906,651	-6%	-7%
155	* CUST ACCTS EXPENSE *									
156	OPERATION:									
157	SUPERVISION	901	28,199	29,625	23,259	355,849	400,334	394,976	-11%	1%
158	METER READING	902	327,731	424,755	352,007	3,740,124	3,447,892	3,540,395	8%	-3%
159	CUST RECS & COLLECT	903	1,286,513	1,629,846	977,003	15,413,754	15,022,629	15,842,584	3%	-5%

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LINE NO.	(1) DESCRIPTION	(2) FERC ACCT	(12) Nov-14	(13) Dec-14	(14) Jan-15	(15) TEST YEAR TOTAL	(16) 2/13 - 1/14 TOTAL	(17) 2/12 - 1/13 TOTAL	(18) % change 15 to 14	(19) % change 14 to 13
192	GENERAL ADVERT.	930.1	20,895	86,070	13,228	256,863	256,004	226,334	0%	13%
193	MISC-GENERAL	930.2	156,124	489,817	297,192	2,859,564	2,345,477	2,341,119	22%	0%
194	RENT	931	117,751	106,540	103,175	1,257,440	1,477,724	1,111,784	-15%	33%
195	TOTAL OPERATION		4,379,401	5,957,451	4,025,444	49,788,411	46,738,544	50,064,280	7%	-7%
196	MAINTENANCE:									
197	MAINT OF GEN PLANT	935	1,140,992	1,636,600	596,638	8,122,578	6,172,445	5,630,447	32%	10%
198	TOTAL MAINTENANCE		1,140,992	1,636,600	596,638	8,122,578	6,172,445	5,630,447	32%	10%
199	TOT ADMINIS & GEN		5,520,393	7,594,051	4,622,081	57,910,989	52,910,989	55,694,727	9%	-5%
200	ACCRETION EXPENSE	411.1	152,064	152,549	199,608	1,839,803	1,709,738	1,582,084	8%	8%
201	GAIN FROM DISPOSITION OF I	411.6	0	0	0	0	(10,771)	0	N/A	N/A
202	LOSS FROM DISPOSITION OF	411.7	0	0	0	0	1,610	151,061	N/A	-99%
203	GAIN ON SO2 ALLOWANCES	411.8	0	0	0	(267)	(176)	(433)	52%	-59%
204	LOSS DISP OF ALLOWANCES	411.9	0	0	0	0	0	0	N/A	N/A
205	TOT ELEC OPER-MAINT		76,409,454	92,012,030	85,078,254	1,061,671,220	964,279,830	844,757,300	10%	14%
206	TOTAL OP EXPENSES					<u>955,484,357</u>	<u>856,820,947</u>	<u>738,306,217</u>	12%	16%
207	TOTAL MAINT EXPENSES					<u>106,186,862</u>	<u>107,458,883</u>	<u>106,451,083</u>	-1%	1%

**PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL EXPENSE PAID
FOR THE TEST YEAR FEBRUARY 1, 2014 THROUGH JANUARY 31, 2015**

Line No.	(1) Month	(2) Base Pay Hours	(3) Base Pay Dollars	(4) Overtime Hours	(5) Overtime Dollars	(6) Other Dollars	(7) Total Hours	(8) Total Dollars
<u>Full-time Employees:</u>								
1	Feb-14	169,662	\$ 5,803,438	14,244	\$ 716,525	\$ 35,191	183,905	\$ 6,555,153
2	Mar-14	168,440	\$ 5,735,672	17,004	\$ 840,081	\$ 10,969,670	185,444	17,545,424
3	Apr-14	168,567	\$ 5,773,148	18,264	\$ 896,522	\$ 21,293	186,831	6,690,963
4	May-14	253,098	\$ 8,775,182	28,719	\$ 1,435,291	\$ 56,269	281,817	10,266,741
5	Jun-14	167,865	\$ 5,861,069	13,287	\$ 671,294	\$ 74,151	181,152	6,606,514
6	Jul-14	166,520	\$ 5,841,633	12,666	\$ 628,251	\$ 94,707	179,186	6,564,591
7	Aug-14	165,595	\$ 5,782,735	14,120	\$ 700,541	\$ 14,268	179,715	6,497,544
8	Sep-14	164,780	\$ 5,751,779	15,803	\$ 781,143	\$ 17,840	180,583	6,550,762
9	Oct-14	248,085	\$ 8,706,403	23,382	\$ 1,164,854	\$ 28,506	271,468	9,899,763
10	Nov-14	165,641	\$ 5,845,166	14,026	\$ 700,495	\$ 108,164	179,667	6,653,825
11	Dec-14	166,464	\$ 5,912,594	12,744	\$ 652,848	\$ 11,494	179,207	6,576,935
12	Jan-15	167,136	\$ 6,118,327	12,755	\$ 575,606	\$ 13,157	179,891	6,707,090
13	Total	<u>2,171,853</u>	<u>\$ 75,907,145</u>	<u>197,014</u>	<u>\$ 9,763,450</u>	<u>\$ 11,444,710</u>	<u>2,368,867</u>	<u>\$ 97,115,305</u>
14	<u>Part-time Employees:</u>							
15	Feb-14						-	-
16	Mar-14						-	-
17	Apr-14						-	-
18	May-14						-	-
19	Jun-14						-	-
20	Jul-14						-	-
21	Aug-14						-	-
22	Sep-14						-	-
23	Oct-14						-	-
24	Nov-14						-	-
25	Dec-14						-	-
26	Jan-15						-	-
27	Total	<u>-</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>

**PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL EXPENSE PAID
FOR THE TEST YEAR FEBRUARY 1, 2014 THROUGH JANUARY 31, 2015**

Line No.	(1) Month	(2) Base Pay Hours	(3) Base Pay Dollars	(4) Overtime Hours	(5) Overtime Dollars	(6) Other Dollars	(7) Total Hours	(8) Total Dollars
28	<u>All Employees:</u>							
29	Feb-14	169,662	\$ 5,803,438	14,244	\$ 716,525	\$ 35,191	183,905	\$ 6,555,153
30	Mar-14	168,440	\$ 5,735,672	17,004	\$ 840,081	\$ 10,969,670	185,444	17,545,424
31	Apr-14	168,567	\$ 5,773,148	18,264	\$ 896,522	\$ 21,293	186,831	6,690,963
32	May-14	253,098	\$ 8,775,182	28,719	\$ 1,435,291	\$ 56,269	281,817	10,266,741
33	Jun-14	167,865	\$ 5,861,069	13,287	\$ 671,294	\$ 74,151	181,152	6,606,514
34	Jul-14	166,520	\$ 5,841,633	12,666	\$ 628,251	\$ 94,707	179,186	6,564,591
35	Aug-14	165,595	\$ 5,782,735	14,120	\$ 700,541	\$ 14,268	179,715	6,497,544
36	Sep-14	164,780	\$ 5,751,779	15,803	\$ 781,143	\$ 17,840	180,583	6,550,762
37	Oct-14	248,085	\$ 8,706,403	23,382	\$ 1,164,854	\$ 28,506	271,468	9,899,763
38	Nov-14	165,641	\$ 5,845,166	14,026	\$ 700,495	\$ 108,164	179,667	6,653,825
39	Dec-14	166,464	\$ 5,912,594	12,744	\$ 652,848	\$ 11,494	179,207	6,576,935
40	Jan-15	167,136	\$ 6,118,327	12,755	\$ 575,606	\$ 13,157	179,891	6,707,090
41	Total	<u>2,171,853</u>	<u>\$ 75,907,145</u>	<u>197,014</u>	<u>\$ 9,763,450</u>	<u>\$ 11,444,710</u>	<u>2,368,867</u>	<u>\$ 97,115,305</u>

**PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL DESCRIPTION
FOR TEST YEAR FEBRUARY 1, 2014 THROUGH JANUARY 31, 2015**

PAYROLL DESCRIPTION

TIME REPORTING SYSTEM

PSO has performed its payroll processing using PeopleSoft Human Resource Management System software since April, 2002. The pay periods are biweekly, and consist of both Friday and Saturday pay period end dates, determined by business function.

Payroll checks are issued on a biweekly Friday following the Friday and Saturday pay period end dates. For example, a pay period that began at 12:01 a.m., Saturday, July 5, 2014 and ended at 12:00 p.m., Friday, July 18, 2014, had an associated paycheck distributed and dated Friday, July 25, 2014.

In addition to PeopleSoft Time & Labor, two internal work management systems were used by PSO employees to enter time data: INDUS (Passport) and STORMS (Severn Trent Operational Resource Management System). The particular system used is dependent on the employee's job.

(NOTE: All three of the work management systems send a file that is loaded into PeopleSoft Time & Labor. The work management systems track much more information than is needed for payroll to process such as material, estimates, etc.)

All time data for PSO employees that is in PeopleSoft Time & Labor is processed from a table known as Reported Time. When Time Administration processes, the reported time is priced, validated, and populates a table known as Payable Time. It is the Payable Time file that is sent to the Payroll system.

HUMAN RESOURCE MANAGEMENT SYSTEM (PEOPLESOFT)

The processing of data in the PeopleSoft HR Payroll system:

- Ensures the employee is active
- Has a rate of pay for each employee
- Calculates each employee's gross pay, payroll taxes, benefit deductions, garnishments, and general deductions based upon the individual employee time data and other related data.

PeopleSoft payroll data consists of approved employee time sheets and employee data used in pricing the biweekly payroll. The timesheets contain all productive and nonproductive hours occurring for each employee during the pay period and associated earning codes. Productive labor is classified by the employee. The accounting classification for nonproductive labor, such as vacation, holiday, illness, etc. is maintained by the Human Resources department. A deductions code table and a tax code table are also maintained in PeopleSoft with associated accounting information. The payroll system passes the classification and value of employee labor, along with pertinent timesheet data such as earning and deduction, and tax codes, to the labor distribution system once payroll has been confirmed by the Payroll department.

**PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL DESCRIPTION
FOR TEST YEAR FEBRUARY 1, 2014 THROUGH JANUARY 31, 2015**

LABOR DISTRIBUTION TO THE GENERAL LEDGER

The labor distribution system creates the journal entries based on the accounting classifications in the PeopleSoft tables for nonproductive labor, taxes, and benefits and uses the accounting classifications entered by each employee for productive labor. The standard journal entries created are:

Journal Template ID's

- HRPAY – Provides gross pay (includes productive regular, productive overtime, non-productive, special compensation, incentive pay, other miscellaneous pay, payroll deductions, payroll taxes, and net payroll).
- PAY - Provides distributed productive regular labor and productive overtime labor.
- URH - Provides under reported time charges which are system generated from the Time and Labor Module. At times, actual hours reported are less than scheduled hours. Therefore, an automated process called “SYS GEN” adjusts actual hours to be consistent with scheduled hours. There is default accounting associated with this “system generated” time data.
- CUA - Provides distributed productive regular labor and productive overtime labor associated with compatible unit work order allocation.
- LCA - Provides distribution of productive regular labor and productive overtime labor associated with general safety meeting allocation.
- NTL - Provides the accounting for miscellaneous payments via payroll (defined as lump sum payments including, but not limited to, relocation payments, severance payments, awards, etc.).
- OVH - Provides the labor distribution overhead loading amounts. Labor overheads consist of a nonproductive loading, a fringe benefit loading, and an incentive accrual loading. Payroll overhead loadings follow the productive labor classifications; fringe loading offsets are classified to the individual benefit components.
- ACC - Provides the current month labor accrual.
- RVR - Provides the prior month labor accrual reversal.

**PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL DESCRIPTION
FOR TEST YEAR FEBRUARY 1, 2014 THROUGH JANUARY 31, 2015**

PAYROLL ACCRUAL PROCESS

The monthly activity consists of the prior month's reversal and the current month's accrual. The current month's accrual is established using a percentage of the last pay distributed for that respective month. For example, the accrual for July 2014 consists of 9 days that were worked by the employees in July and not paid until August 8, 2014. The July accrual period spanned Jul 21 through Jul 31. The accrual was determined using 90% of the actual biweekly pay for the period July 5 through July 18, 2014. The payroll accrual is based on an eighty (80) hour pay period only and is automatically reversed the following month. The accrual activity is booked each month on the journal entries designated ACC (current month accrual) and RVR (prior month accrual reversal).

PUBLIC SERVICE COMPANY OF OKLAHOMA
GENERAL SALARY ADJUSTMENTS
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	(1) Pay Period	(2) No. of Salary Adjs.	(3) Sum of Bi-Weekly Adjs.	(4) Average Adjustment	(5) Annualized Ave. Adj.	(6) Annualized Total
1	2/1/2014 to 2/14/2014	10	\$ 2,774	\$ 277	\$ 7,213	\$ 72,130
2	2/15/2014 to 2/28/2014	13	\$ 1,584	\$ 122	\$ 3,168	\$ 41,184
3	3/1/2014 to 3/14/2014	11	\$ 1,482	\$ 135	\$ 3,504	\$ 38,542
4	3/15/2014 to 3/28/2014	11	\$ 2,217	\$ 202	\$ 5,241	\$ 57,654
5	3/29/2014 to 4/11/2014	472	\$ 48,495	\$ 103	\$ 2,671	\$ 1,260,872
6	4/12/2014 to 4/25/2014	13	\$ 1,913	\$ 147	\$ 3,826	\$ 49,742
7	4/26/2014 to 5/9/2014	10	\$ 2,086	\$ 209	\$ 5,423	\$ 54,226
8	5/10/2014 to 5/23/2014	16	\$ 2,102	\$ 131	\$ 3,415	\$ 54,639
9	5/24/2014 to 6/6/2014	9	\$ 2,027	\$ 225	\$ 5,855	\$ 52,695
10	6/7/2014 to 6/20/2014	7	\$ 982	\$ 140	\$ 3,646	\$ 25,522
11	6/21/2014 to 7/4/2014	10	\$ 2,799	\$ 280	\$ 7,278	\$ 72,785
12	7/5/2014 to 7/18/2014	13	\$ 3,497	\$ 269	\$ 6,994	\$ 90,921
13	7/19/2014 to 8/1/2014	14	\$ 2,449	\$ 175	\$ 4,547	\$ 63,662
14	8/2/2014 to 8/15/2014	12	\$ 1,785	\$ 149	\$ 3,867	\$ 46,408
15	8/16/2014 to 8/29/2014	10	\$ 2,616	\$ 262	\$ 6,803	\$ 68,029
16	8/30/2014 to 9/12/2014	18	\$ 1,409	\$ 78	\$ 2,035	\$ 36,637
17	9/13/2014 to 9/26/2014	12	\$ 1,562	\$ 130	\$ 3,385	\$ 40,622
18	9/27/2014 to 10/10/2014	577	\$ 38,697	\$ 67	\$ 1,744	\$ 1,006,121
19	10/11/2014 to 10/24/2014	8	\$ 1,326	\$ 166	\$ 4,310	\$ 34,477
20	10/25/2014 to 11/7/2014	15	\$ 1,946	\$ 130	\$ 3,373	\$ 50,590
21	11/8/2014 to 11/21/2014	10	\$ 966	\$ 97	\$ 2,511	\$ 25,106
22	11/22/2014 to 12/5/2014	11	\$ 1,482	\$ 135	\$ 3,502	\$ 38,522
23	12/6/2014 to 12/19/2014	9	\$ 1,836	\$ 204	\$ 5,304	\$ 47,739
24	12/20/2014 to 1/2/2015	69	\$ 4,614	\$ 67	\$ 1,739	\$ 119,964
25	1/3/2015 to 1/16/2015	12	\$ 2,300	\$ 192	\$ 4,984	\$ 59,804
26	1/17/2014 to 1/30/2015	4	\$ 843	\$ 211	\$ 5,478	\$ 21,910
27	Totals	1376	\$ 135,789	\$ 4,301	\$ 111,816	\$ 3,530,503

PUBLIC SERVICE COMPANY OF OKLAHOMA
PART TIME EMPLOYEE EXPENSES
FOR THE PERIOD OF FEBRUARY 2014 THROUGH JANUARY 2015

	(1)	(2)	(3)	(4)
Line No.	Year	Period	# of Part Time Employees	Total Payroll Amount
1	2012	2	0	\$ -
2	2012	3	0	-
3	2012	4	0	-
4	2012	5	0	-
5	2012	6	0	-
6	2012	7	0	-
7	2012	8	0	-
8	2012	9	0	-
9	2012	10	0	-
10	2012	11	0	-
11	2012	12	0	-
12	2013	1	0	-
13	2013	2	0	\$ -
14	2013	3	0	-
15	2013	4	0	-
16	2013	5	0	-
17	2013	6	0	-
18	2013	7	0	-
19	2013	8	0	-
20	2013	9	0	-
21	2013	10	0	-
22	2013	11	0	-
23	2013	12	0	-
24	2014	1	0	-
25	2014	2	0	\$ -
26	2014	3	0	-
27	2014	4	0	-
28	2014	5	0	-
29	2014	6	0	-
30	2014	7	0	-
31	2014	8	0	-
32	2014	9	0	-
33	2014	10	0	-
34	2014	11	0	-
35	2014	12	0	-
36	2015	1	0	-

PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL DISTRIBUTION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	(1) FERC Acct	(2) Total Base Payroll	(3) Pro-Forma Adjustments	(4) Total as Adjusted	(5) <u>Balance Sheet & Expense</u> Sub-total	(6) <u>Percent</u>
1	1070	\$ 19,262,693.84	\$ 741,247.86	\$ 20,003,941.70		
2	1080	2,311,349.96	88,943.07	2,400,293.03		
3	1520	1,124,258.98	43,262.62	1,167,521.60	\$ 23,571,756.34	29.90%
4	4171	64,403.60	2,478.32	66,881.92		
5	4264	47,656.72	1,833.88	49,490.60	116,372.52	0.15%
6	5000	4,336,622.03	166,877.58	4,503,499.61		
7	5020	4,173,693.51	160,607.93	4,334,301.44		
8	5050	2,452,769.42	94,385.04	2,547,154.46		
9	5060	3,097,655.42	119,200.90	3,216,856.32		
10	5100	2,324,125.02	89,434.67	2,413,559.69		
11	5110	248,534.10	9,563.84	258,097.94		
12	5120	2,804,479.39	107,919.19	2,912,398.58		
13	5130	1,066,910.81	41,055.80	1,107,966.61		
14	5140	485,184.30	18,670.38	503,854.68		
15	5480	198,055.62	7,621.38	205,677.00		
16	5490	12,056.51	463.95	12,520.46		
17	5530	105,402.41	4,055.99	109,458.40		
18	5600	110,420.53	4,249.09	114,669.62		
19	5612	810,820.63	31,201.19	842,021.82		
20	5620	201,286.18	7,745.70	209,031.88		
21	5630	37,435.83	1,440.57	38,876.40		
22	5660	477,981.43	18,393.21	496,374.64		
23	5680	15,709.49	604.52	16,314.01		
24	5690	4,036.48	155.33	4,191.81		
25	5700	924,036.74	35,557.86	959,594.60		
26	5710	276,690.18	10,647.32	287,337.49		
27	5800	1,550,992.56	59,683.76	1,610,676.32		
28	5810	1,698,666.69	65,366.41	1,764,033.10		
29	5820	134,402.98	5,171.96	139,574.94		
30	5830	1,355,781.84	52,171.85	1,407,953.69		
31	5840	812,407.06	31,262.24	843,669.30		
32	5850	36,699.07	1,412.22	38,111.29		
33	5860	2,751,103.08	105,865.22	2,856,968.30		
34	5870	199,694.45	7,684.44	207,378.89		
35	5880	3,656,742.15	140,715.12	3,797,457.27		
36	5900	48,405.03	1,862.67	50,267.71		
37	5910	4,789.97	184.32	4,974.30		
38	5920	622,931.86	23,971.05	646,902.90		
39	5930	4,225,952.54	162,618.91	4,388,571.45		
40	5940	493,618.51	18,994.94	512,613.44		
41	5950	32,145.31	1,236.98	33,382.29		
42	5960	23,855.89	918.00	24,773.89		
43	5970	181,181.54	6,972.05	188,153.59		
44	5980	34,693.44	1,335.04	36,028.48		
45	9010	242,925.25	9,348.01	252,273.25		
46	9020	1,809,097.38	69,615.89	1,878,713.27		
47	9030	1,754,106.99	67,499.80	1,821,606.80		
48	9070	697,601.94	26,844.43	724,446.37		
49	9080	1,929,364.60	74,243.89	2,003,608.49		
50	9100	202.41	7.79	210.20		
51	9200	3,003,152.18	115,564.32	3,118,716.50		
52	9210	17,604.16	677.43	18,281.58		
53	9230	1,831.92	70.49	1,902.41		
54	9250	4,226.41	162.64	4,389.05		

PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL DISTRIBUTION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	(1) FERC Acct	(2) Total Base Payroll	(3) Pro-Forma Adjustments	(4) Total as Adjusted	(5) <u>Balance Sheet & Expense</u> Sub-total	(6) Percent
55	9301	1,474.63	56.75	1,531.37		
56	9302	107,930.83	4,153.29	112,084.12		
57	9350	1,499,293.56	57,694.33	1,556,987.88	55,139,999.93	69.95%
58						
59	Total	<u>\$ 75,907,145.36</u>	<u>\$ 2,920,983.43</u>	<u>\$ 78,828,128.79</u>	<u>\$ 78,828,128.79</u>	<u>100.00%</u>
60		WP-04, Col 3				
60		Capital	873,453.56	23,571,756.34	29.90%	
61		BTL	4,312.19	116,372.52	0.15%	
62		O&M	2,043,217.67	55,139,999.93	69.95%	
63		TOTAL	<u>2,920,983.43</u>	<u>78,828,128.79</u>	<u>100.00%</u>	

PUBLIC SERVICE COMPANY OF OKLAHOMA
WORK FORCE LEVEL CHANGE
FOR THE TEST YEAR FEBRUARY 2014 THROUGH JANUARY 2015

Line No.	(1) Status	(2) As of 2/1/2014	(3) As of 1/31/2015	(4) Increase Percentage
1	Active	1,066	1,056	-0.93809%
2	Leaves of Absence w/o Pay	27	29	
3	Paid Leaves of Absence	0	1	
4	During the test year there was a decrease of 0.938%. The Distribution area experienced a			
5	decrease of 19 employees, offset with an increase of 9 employees in the Transmission area.			

PUBLIC SERVICE COMPANY OF OKLAHOMA
WAGE AND SALARY SURVEYS
FOR THE TEST YEAR ENDED JANUARY 31, 2015

(1)

Line No.	Description
1	Salary survey data is voluminous in size. This information will be available for review upon
2	request at the offices of Public Service Company of Oklahoma, 212 East Sixth Street,
3	Tulsa, Oklahoma 74119 during normal business hours.
4	In order to preserve the confidentiality of sensitive data, we require that these documents
5	remain on the premises of Public Service Company of Oklahoma.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL TAXES
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line	Expense			
No	Description	Account Number	Test Year Expensed	Test Year Other (*)
1	See attached copies of employment tax returns for the test year.			
2	FICA	4081002	7,462,618	-
3	Federal Unemployment Tax	4081003	78,699	-
4	State Unemployment Tax	4081007	378,929	-
5	Fringe Benefit Loading - FICA	4081033	(2,504,490)	(2,504,490)
6	Fringe Benefit Loading - FUT	4081034	(17,729)	(17,729)
7	Fringe Benefit Loading - SUT	4081035	(120,312)	(120,312)
8	Payroll tax proforma		(82,443)	-
9	Total		<u>5,195,273</u>	<u>(2,642,530)</u>

* Distribution of Amount Charged to Other Accts:

Construction work in progress	1070	1,581,933
Accumulated reserve for depreciation	1080	225,604
Fuel Stock	1510	26,486
Fuel	1520	278,223
Stores expense undistributed	1630	234,877
Prelimin Surv&Investgtn Chrgs	1830	66
Clearing	1840	266,761
Temporary Facilities	1850	10,513
Deferred charges	1860	5,554
Civic, Political and Related Activities	4264	12,513
		<u>2,642,530</u>

Cause No. PUD 201500208

W/P H-05

Page 2 of 2

PUBLIC SERVICE COMPANY OF OKLAHOMA
PAYROLL TAXES
FOR THE TEST YEAR ENDED JANUARY 31, 2015

See attached copies of employment tax returns for the test year.

Form **940 for 2014: Employer's Annual Federal Unemployment (FUTA) Tax Return**
Department of the Treasury — Internal Revenue Service

850113
OMB No. 1545-0028

Employer identification number (EIN) <u>73-0410895</u>		
Name (not your trade name) <u>PUBLIC SERVICE COMPANY OF OKLAHOMA</u>		
Trade name (if any) _____		
Address <u>1 Riverside Plaza 15th Floor-Payroll</u>		
Number	Street	Suite or room number
<u>Columbus</u>	<u>OH</u>	<u>43215</u>
City	State	ZIP code
Foreign country name	Foreign province/county	Foreign postal code

Type of Return
(Check all that apply.)

- ☐ a. Amended
☐ b. Successor employer
☐ c. No payments to employees in 2014
☐ d. Final: Business closed or stopped paying wages

Instructions and prior-year forms are available at www.irs.gov/form940.

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank.

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation. 1a
1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer. 1b ☒ Check here. Complete Schedule A (Form 940).
2 If you paid wages in a state that is subject to CREDIT REDUCTION. 2 ☐ Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments for 2014. If any line does NOT apply, leave it blank.

- 3 Total payments to all employees 3 106,830,533.76
4 Payments exempt from FUTA tax 4 4,766,729.88
Check all that apply: 4a ☒ Fringe benefits 4c ☐ Retirement/Pension 4e ☐ Other
4b ☒ Group-term life insurance 4d ☒ Dependent care
5 Total of payments made to each employee in excess of \$7,000 5 93,511,643.20
6 Subtotal (line 4 + line 5 = line 6) 6 98,278,373.08
7 Total taxable FUTA wages (line 3 - line 6 = line 7) (see instructions) 7 8,552,160.68
8 FUTA tax before adjustments (line 7 x .006 = line 8) 8 51,312.96

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

- 9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 x .054 = line 9). Go to line 12 9
10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet. 10
11 If credit reduction applies, enter the total from Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment for 2014. If any line does NOT apply, leave it blank.

- 12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12 51,312.96
13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13 51,312.96
14 Balance due (If line 12 is more than line 13, enter the excess on line 14.)
• If line 14 is more than \$500, you must deposit your tax.
• If line 14 is \$500 or less, you may pay with this return. (see instructions) 14 0.00
15 Overpayment (If line 13 is more than line 12, enter the excess on line 15 and check a box below.) 15
▶ You MUST complete both pages of this form and SIGN it. Check one: ☐ Apply to next return. ☐ Send a refund.

Next ▶

850212

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA	Employer identification number (EIN) 73-0410895
--	--

Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

18 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31)	16a	48,780.63
16b 2nd quarter (April 1 – June 30)	16b	863.69
16c 3rd quarter (July 1 – September 30)	16c	668.23
16d 4th quarter (October 1 – December 31)	16d	1,000.41
17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17)	17	51,312.96

Total must equal line 12.

Part 6: May we speak with your third-party designee?


Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number
Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS
☐ No.

Part 7: Sign here. You MUST complete both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Sign your name here



Print your name here A. M. Kurka

Print your title here Payroll Manager

Date 1/28/15

Best daytime phone (614) 716-1590

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name	<input type="text"/>	PTIN	<input type="text"/>
Preparer's signature	<input type="text"/>	Date	<input type="text"/>
Firm's name (or yours if self-employed)	<input type="text"/>	EIN	<input type="text"/>
Address	<input type="text"/>	Phone	<input type="text"/>
City	<input type="text"/>	State	<input type="text"/>
		ZIP code	<input type="text"/>

Schedule A (Form 940) for 2014:

860312

Multi-State Employer and Credit Reduction Information

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) 73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

See the instructions on page 2. File this schedule with Form 940.

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Do not include in the FUTA Taxable Wages box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.	x .000	.	<input type="checkbox"/> NC	.	x .012	.
<input type="checkbox"/> AL	.	x .000	.	<input type="checkbox"/> ND	.	x .000	.
<input type="checkbox"/> AR	.	x .000	.	<input type="checkbox"/> NE	.	x .000	.
<input type="checkbox"/> AZ	.	x .000	.	<input type="checkbox"/> NH	.	x .000	.
<input type="checkbox"/> CA	.	x .012	.	<input type="checkbox"/> NJ	.	x .000	.
<input type="checkbox"/> CO	.	x .000	.	<input type="checkbox"/> NM	.	x .000	.
<input type="checkbox"/> CT	.	x .017	.	<input type="checkbox"/> NV	.	x .000	.
<input type="checkbox"/> DC	.	x .000	.	<input type="checkbox"/> NY	.	x .012	.
<input type="checkbox"/> DE	.	x .000	.	<input type="checkbox"/> OH	.	x .012	.
<input type="checkbox"/> FL	.	x .000	.	<input checked="" type="checkbox"/> OK	.	x .000	.
<input type="checkbox"/> GA	.	x .000	.	<input type="checkbox"/> OR	.	x .000	.
<input type="checkbox"/> HI	.	x .000	.	<input type="checkbox"/> PA	.	x .000	.
<input type="checkbox"/> IA	.	x .000	.	<input type="checkbox"/> RI	.	x .000	.
<input type="checkbox"/> ID	.	x .000	.	<input type="checkbox"/> SC	.	x .000	.
<input type="checkbox"/> IL	.	x .000	.	<input type="checkbox"/> SD	.	x .000	.
<input type="checkbox"/> IN	.	x .015	.	<input type="checkbox"/> TN	.	x .000	.
<input type="checkbox"/> KS	.	x .000	.	<input checked="" type="checkbox"/> TX	.	x .000	.
<input type="checkbox"/> KY	.	x .012	.	<input type="checkbox"/> UT	.	x .000	.
<input type="checkbox"/> LA	.	x .000	.	<input type="checkbox"/> VA	.	x .000	.
<input type="checkbox"/> MA	.	x .000	.	<input type="checkbox"/> VT	.	x .000	.
<input type="checkbox"/> MD	.	x .000	.	<input type="checkbox"/> WA	.	x .000	.
<input type="checkbox"/> ME	.	x .000	.	<input type="checkbox"/> WI	.	x .000	.
<input type="checkbox"/> MI	.	x .000	.	<input type="checkbox"/> WV	.	x .000	.
<input type="checkbox"/> MN	.	x .000	.	<input type="checkbox"/> WY	.	x .000	.
<input type="checkbox"/> MO	.	x .000	.	<input type="checkbox"/> PR	.	x .000	.
<input type="checkbox"/> MS	.	x .000	.	<input type="checkbox"/> VI	.	x .012	.
<input type="checkbox"/> MT	.	x .000	.				

Total Credit Reduction. Add all amounts shown in the Credit Reduction boxes. Enter the total here and on Form 940, line 11

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2014) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN) 73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Trade name (if any) _____

Address P.O. BOX 24400
Number Street Suite or room number

CANTON OH 44701
City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
(Check one.)

- ☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12* (Quarter 1), *June 12* (Quarter 2), *Sept. 12* (Quarter 3), or *Dec. 12* (Quarter 4) 1 1,139
- 2 Wages, tips, and other compensation 2 31,872,680.40
- 3 Federal income tax withheld from wages, tips, and other compensation 3 5,728,627.34
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.
- | | Column 1 | | Column 2 |
|--|----------------------|---|----------------------|
| 5a Taxable social security wages | <u>33,279,408.61</u> | x .124 = | <u>4,126,646.67</u> |
| 5b Taxable social security tips | <u>.</u> | x .124 = | <u>.</u> |
| 5c Taxable Medicare wages & tips | <u>34,369,282.35</u> | x .029 = | <u>996,709.19</u> |
| 5d Taxable wages & tips subject to Additional Medicare Tax withholding | <u>565,911.41</u> | x .009 = | <u>5,093.20</u> |
| 5e Add Column 2 from lines 5a, 5b, 5c, and 5d | | | <u>5,128,449.06</u> |
| 5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) | | | <u>.</u> |
| 6 Total taxes before adjustments. Add lines 3, 5e, and 5f | | | <u>10,857,076.40</u> |
| 7 Current quarter's adjustment for fractions of cents | | | <u>.28</u> |
| 8 Current quarter's adjustment for sick pay | | | <u>.</u> |
| 9 Current quarter's adjustments for tips and group-term life insurance | | | <u>.</u> |
| 10 Total taxes after adjustments. Combine lines 6 through 9 | | | <u>10,857,076.68</u> |
| 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter | | | <u>10,857,076.68</u> |
| 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions | | | <u>.</u> |
| 13 Overpayment. If line 11 is more than line 10, enter the difference | <u>.</u> | Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund. | |

► You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Next ►

Form **941** (Rev. 1-2014)

950214

Name (not your trade name)

PUBLIC SERVICE COMPANY OF OKLAHOMA

Employer identification number (EIN)

73-0410895

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

14 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter

Total must equal line 10.

☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

15 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages

16 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

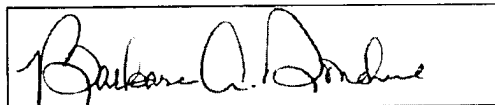
☒ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

BARBARA A. DONAHUE

Print your title here

MANAGER PAYROLL

Date 04/09/2014

Best daytime phone (330) 438-7223

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

960311

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number
(EIN)

73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Calendar year

2014

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	987.84	9	.	17	.	25	.
2	.	10	1,164,565.78	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	247,635.80
8	.	16	.	24	952,950.23		

Tax liability for Month 1

2,366,139.65

Month 2

1	987.82	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	901,364.99	29	.
6	.	14	461,336.43	22	.	30	.
7	910,972.11	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 2

2,274,661.35

Month 3

1	987.82	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	958,780.80	29	.
6	.	14	4,367,443.56	22	.	30	.
7	889,063.50	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 3

6,216,275.68

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ►

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter

10,857,076.68

For Paperwork Reduction Act Notice, see separate instructions.

IRS.gov/form941

Schedule B (Form 941) (Rev. 1-2014)

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2014) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN) 73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Trade name (if any) _____

Address P.O. BOX 24400
Number Street Suite or room number

CANTON OH 44701
City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
(Check one.)

- ☐ 1: January, February, March
☒ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 1,136
- 2 Wages, tips, and other compensation 2 23,060,900.05
- 3 Federal income tax withheld from wages, tips, and other compensation 3 3,179,096.42
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

- | | Column 1 | Column 2 |
|--|----------------------|--|
| 5a Taxable social security wages | <u>23,605,379.40</u> | <u>2,927,067.05</u> |
| 5b Taxable social security tips | <u>.</u> | <u>.</u> |
| 5c Taxable Medicare wages & tips | <u>24,734,465.59</u> | <u>717,299.50</u> |
| 5d Taxable wages & tips subject to Additional Medicare Tax withholding | <u>665,453.09</u> | <u>5,989.08</u> |
| 5e Add Column 2 from lines 5a, 5b, 5c, and 5d | | <u>3,650,355.63</u> |
| 5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) | | <u>.</u> |
| 6 Total taxes before adjustments. Add lines 3, 5e, and 5f | | <u>6,829,452.05</u> |
| 7 Current quarter's adjustment for fractions of cents | | <u>(.89)</u> |
| 8 Current quarter's adjustment for sick pay | | <u>.</u> |
| 9 Current quarter's adjustments for tips and group-term life insurance | | <u>.</u> |
| 10 Total taxes after adjustments. Combine lines 6 through 9 | | <u>6,829,451.16</u> |
| 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter | | <u>6,829,451.16</u> |
| 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions | | <u>.</u> |
| 13 Overpayment. If line 11 is more than line 10, enter the difference | <u>.</u> | Check one: <input type="checkbox"/> Apply to next return <input type="checkbox"/> Send a refund. |

► You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Next ►

Form **941** (Rev. 1-2014)

950214

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA
Employer identification number (EIN) 73-0410895

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

- 14 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.
- ☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1
Month 2
Month 3

Total liability for quarter Total must equal line 10.

- ☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 15 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages
- 16 If you are a seasonal employer and you do not have to file a return for every quarter of the year ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here

B. A. Donahue

Print your name here

B A Donahue

Print your title here

Payroll Manager

Date

7/21/14

Best daytime phone (330) 438-7223

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

960311

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number
(EIN)

73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Calendar year

2014

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☐ 1: January, February, March
☒ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	987.86	9	.	17	.	25	.
2	.	10	.	18	997,984.74	26	.
3	.	11	.	19	.	27	.
4	928,332.77	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		.

Tax liability for Month 1

1,927,305.37

Month 2

1	987.82	9	.	17	.	25	.
2	966,424.56	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	1,021,129.50
7	112,905.73	15	.	23	.	31	.
8	.	16	973,843.89	24	.		.

Tax liability for Month 2

3,075,291.50

Month 3

1	13,085.34	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	3,133.22	27	882,306.13
4	.	12	.	20	.	28	.
5	.	13	927,392.96	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	936.64	31	.
8	.	16	.	24	.		.

Tax liability for Month 3

1,826,854.29

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter

6,829,451.16

For Paperwork Reduction Act Notice, see separate instructions.

IRS.gov/form941

Schedule B (Form 941) (Rev. 1-2014)

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2014) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN) 73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Trade name (if any) _____

Address 1 RIVERSIDE PLAZA 15TH FLOOR
Number Street Suite or room number

COLUMBUS OH 43215
City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
(Check one.)

☐ 1: January, February, March

☐ 2: April, May, June

☒ 3: July, August, September

☐ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1 1,124

2 Wages, tips, and other compensation 2 18,414,903.80

3 Federal income tax withheld from wages, tips, and other compensation 3 2,455,142.21

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

	Column 1	Column 2
5a Taxable social security wages . . .	<u>18,711,765.89</u>	<u>2,320,258.97</u>
5b Taxable social security tips . . .	<u>0.00</u>	<u>0.00</u>
5c Taxable Medicare wages & tips . . .	<u>19,706,745.53</u>	<u>571,495.62</u>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<u>379,777.69</u>	<u>3,418.00</u>
5e Add Column 2 from lines 5a, 5b, 5c, and 5d . . .		<u>2,895,172.59</u>
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) . . .		<u>0.00</u>
6 Total taxes before adjustments. Add lines 3, 5e, and 5f . . .		<u>5,350,314.80</u>
7 Current quarter's adjustment for fractions of cents . . .		<u>.70</u>
8 Current quarter's adjustment for sick pay . . .		<u>0.00</u>
9 Current quarter's adjustments for tips and group-term life insurance . . .		<u>0.00</u>
10 Total taxes after adjustments. Combine lines 6 through 9 . . .		<u>5,350,315.50</u>
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter . . .		<u>5,350,315.50</u>
12 Balance due. If line 10 is more than line 11, enter the difference and see instructions . . .		<u>0.00</u>
13 Overpayment. If line 11 is more than line 10, enter the difference <u>0.00</u> Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.		

▶ You MUST complete both pages of Form 941 and SIGN it.
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Form **941** (Rev. 1-2014)

950214

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA	Employer identification number (EIN) 73-0410895
--	--

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

- 14 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

- ☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter

Total must equal line 10.

- ☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 15 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages

- 16 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

- ☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

- ☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Aaron M. Kurka

Print your name here

Aaron M. Kurka

Print your title here

Payroll Manager

Date

10/23/14

Best daytime phone

(614) 716-1590

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number
(EIN)

73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Calendar year

2014

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☐ 1: January, February, March
☐ 2: April, May, June
☒ 3: July, August, September
☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	1,000.74	9	.	17	.	25	873,645.82
2	.	10	.	18	.	26	.
3	.	11	912,936.17	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	1,817.49	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 1

1,789,400.22

Month 2

1	1,000.70	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	478.26
5	.	13	.	21	.	29	.
6	.	14	.	22	871,317.06	30	.
7	.	15	.	23	.	31	.
8	895,250.96	16	.	24	.		

Tax liability for Month 2

1,768,046.98

Month 3

1	1,000.74	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	925,202.52	27	.
4	.	12	.	20	.	28	.
5	866,665.04	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 3

1,792,868.30

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter

5,350,315.50

For Paperwork Reduction Act Notice, see separate instructions.

IRS.gov/form941

Schedule B (Form 941) (Rev. 1-2014)

Form **941 for 2014: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2014) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN) 73-0410895..

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Trade name (if any) _____

Address 1 Riverside Plaza 15th Floor-Payroll
Number Street Suite or room number

Columbus OH 43215
City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Report for this Quarter of 2014
(Check one.)

- ☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☒ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: *Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)* 1 1,125
- 2 Wages, tips, and other compensation 2 22,160,951.06
- 3 Federal income tax withheld from wages, tips, and other compensation 3 2,991,672.04
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.
- | | Column 1 | | Column 2 |
|--|----------------------|----------|---------------------|
| 5a Taxable social security wages . . . | <u>21,112,458.64</u> | x .124 = | <u>2,617,944.87</u> |
| 5b Taxable social security tips . . . | <u>.</u> | x .124 = | <u>.</u> |
| 5c Taxable Medicare wages & tips. . . | <u>23,740,958.04</u> | x .029 = | <u>688,487.78</u> |
| 5d Taxable wages & tips subject to Additional Medicare Tax withholding | <u>756,022.22</u> | x .009 = | <u>6,804.20</u> |
- 5e Add Column 2 from lines 5a, 5b, 5c, and 5d 5e 3,313,236.85
- 5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions) 5f .
- 6 Total taxes before adjustments. Add lines 3, 5e, and 5f 6 6,304,908.89
- 7 Current quarter's adjustment for fractions of cents 7 (0.25)
- 8 Current quarter's adjustment for sick pay 8 .
- 9 Current quarter's adjustments for tips and group-term life insurance 9 .
- 10 Total taxes after adjustments. Combine lines 6 through 9 10 6,304,908.64
- 11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, 944-X (PR), or 944-X (SP) filed in the current quarter 11 6,306,150.64
- 12 Balance due. If line 10 is more than line 11, enter the difference and see instructions 12 .
- 13 Overpayment. If line 11 is more than line 10, enter the difference 1,242.00 Check one: ☐ Apply to next return. ☒ Send a refund.

► You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Next ►

Form **941** (Rev. 1-2014)

950214

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA	Employer identification number (EIN) 73-0410895
--	--

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

- 14 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

- ☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter Total must equal line 10.

- ☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 15 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages

- 16 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

- ☐ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.


- ☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City State

ZIP code

Schedule B (Form 941):

960311

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number
(EIN)

73-0410895

Name (not your trade name) PUBLIC SERVICE COMPANY OF OKLAHOMA

Calendar year

2014

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☐ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☒ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	1,000.70	9	.	17	926,337.47	25	.
2	.	10	.	18	.	26	.
3	872,519.89	11	.	19	.	27	.
4	.	12	.	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	960,106.97
8	245.42	16	.	24	245.42		

Tax liability for Month 1

2,760,455.87

Month 2

1	1,000.76	9	.	17	.	25	.
2	.	10	.	18	.	26	.
3	.	11	.	19	.	27	.
4	.	12	.	20	.	28	898,740.64
5	.	13	.	21	.	29	.
6	.	14	927,001.23	22	.	30	.
7	.	15	.	23	.	31	.
8	.	16	.	24	.		

Tax liability for Month 2

1,826,742.63

Month 3

1	1,000.70	9	.	17	.	25	.
2	.	10	.	18	.	26	861,031.19
3	.	11	.	19	.	27	.
4	.	12	855,428.89	20	.	28	.
5	.	13	.	21	.	29	.
6	.	14	.	22	.	30	.
7	.	15	.	23	.	31	249.36
8	.	16	.	24	.		

Tax liability for Month 3

1,717,710.14

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ►

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter

6,304,908.64

For Paperwork Reduction Act Notice, see separate instructions.

IRS.gov/form941

Schedule B (Form 941) (Rev. 1-2014)

UN SUI		
14. Monthly count of all full and part-time workers who worked or received pay subject to unemployment insurance for the payroll period that includes the 12th of the month		
Month 1	Month 2	Month 3
105 1	104 6	104 1
15. Oklahoma Account Number: 01-0050615		
16. Federal I.D. No: 73-0410895		
17. Qtr / Yr: 1/2014		
18. Due Date: 4/30/2014		
19. Employer Name / Address		
PUBLIC SERVICE CO OF OKLA		
P O BOX 7340		
GARDEN CITY NY		
11530	-	0725
Confirmation No.: 826A134113		
5. TOTAL WAGES PAID..... \$31,334,061.97		
6. TAXABLE WAGES PAID..... \$18,864,832.27		
7. Contribution Rate for This Quarter..... 1.4%		
8. Contributions Due..... \$264,107.65		
9. Interest Due..... \$0.00		
10. 10% Penalty Due + \$100.00 Penalty Due..... \$0.00		
11. Debit..... \$0.00		
12. AMOUNT DUE..... \$264,107.65		
13. Amount Paid.....		
I certify this report is correct and no contribution is paid by any employee		
Contact Name: AARON M KURKA		
Title: PAYROLL TAX		
Contact Phone: 330-438-7258		
Date: 4/9/2014		

12

TEXAS WORKFORCE COMMISSION
AUSTIN, TEXAS 78714-9037
(512)-463-2222

11111

EMPLOYER'S QUARTERLY REPORT

ACCOUNT NUMBER 09-630195-2	2.COUNTY CODE 000	3.TAX AREA 13	4.TAX RATE 2.72	5.SIC CODE	6.FEDERAL I.D. NUMBER 73-0410895	7.OTR YR. 1 '14
-------------------------------	----------------------	------------------	--------------------	------------	-------------------------------------	--------------------

8.EMPLOYER NAME AND ADDRESS (SEE ITEM 25 FOR CHANGES TO NAME, ADDRESS, ETC.)

9.TELEPHONE NUMBER

330-438-7258

PUBLIC SERVICE OF OKLAHOMA
% PAYROLL
P O BOX 24400
CANTON, OH 44701-4400

14a.UI TAX RATE 2.72 %	14b.SMART JOBS ASSESSMENT %
---------------------------	--------------------------------

11. ALIGNMENT

9A. QUARTER ENDING

3/31/2014

9B. PENALTIES WILL BE ASSESSED IF REPORT IS NOT POSTMARKED BY 4/30/2014

1st Month 98	2nd Month 97	3rd Month 98
-----------------	-----------------	-----------------

11. SHOW THE COUNTY CODE
(see list on the back of this form) in which you had the greatest number of employees.

12. If you have employees in more than one county in TEXAS, how many are outside the county shown in item 11?

10. Enter in the boxes above the number of employees both full-time and part-time, in pay periods that include 12th day of the calendar month. (ENTER NUMERALS ONLY)

DOLLARS CENTS

13. Total (Gross) Wages Paid During this Quarter to Texas Employees	2,996,922	39
14. Taxable Wages paid this quarter to each employee up to \$1000, the annual maximum amount (If none, enter "0")	883,229	92
15. Tax Due (Multiply Taxable Wages By Tax Rate, Item 4 Above)	24,023	86
16a.UI TAX		
b.Smart Jobs Assessment		
17. Interest, If Tax Is Past Due		
18. Penalty, If Report Is Past Due		
19. Balance Due From Prior Periods (Subtract Credit Or Add Debit)		
20. Total Due - Make Remittance Payable To TEXAS WORKFORCE COMMISSION	24,023	86

You must FILE this return even though you had no payroll this quarter. If you had no payroll show "0" in item 13 and sign the declaration (item 26) on this form.

14a. Mark box with an "X" if reporting wages in another state during the year for employees listed in item 22.

FOR TWC USE ONLY

MONTH	DAY	YEAR
POSTMARK DATE C3		
POSTMARK DATE S		
EX DATE C3		
EX DATE S		
1st	DOLLARS	CENTS INITIALS
AMOUNT RECEIVED		

26. I DECLARE that the information herein is true and correct to the best of my knowledge and belief.

SIGNATURE

TITLE Payroll Tax DATE 4-21-14

PREPARERS

NAME ARON M. KURKA

PREPARERS

PHONE NUMBER 330-438-7258

For assistance in completing form call,

PAID ACH CREDIT

MAIL REPORT AND REMITTANCE TO:
CASHIER
TEXAS WORKFORCE COMMISSION
P.O. BOX 149037

Monthly count of all full and part-time workers who worked or received pay subject to unemployment insurance for the payroll period that includes the 12th of the month.			5. TOTAL WAGES PAID.....	\$22,274,402.61
Month 1: 1046			6. TAXABLE WAGES PAID.....	\$1,065,847.31
Month 2: 1044			7. Contribution Rate for This Quarter.....	1.4%
Month 3: 1039			8. Contributions Due.....	\$14,921.81
			9. Interest Due.....	\$0.00
			10. 10% Penalty Due + \$100.00 Penalty Due.....	\$0.00

Page 29 of 30

Oklahoma Employment Security Commission	
EMPLOYERS QUARTERLY CONTRIBUTION REPORT	
Cashier: P O Box 52004 Oklahoma City, Ok 73152-2004	
Your report has been received, DO NOT mail a copy of the Employers Quarterly Contribution Report with payment.	
15. Oklahoma Account Number: 01-0050615	11. Debit \$0.00
16. Federal I.D. No: 73-0410895	12. AMOUNT DUE..... \$14,921.86
17. Qtr / Yr: 2/2014	13. Amount Paid.....
18. Due Date: 7/31/2014	
19. Employer Name / Address	
PUBLIC SERVICE CO OF OKLA	
P O BOX 7340	
GARDEN CITY NY	
11530 - 0725	
I certify this report is correct and no contribution is paid by any employee	
Contact Name: AARON M KURKA	
Title: MANAGER PAYROLL	
Contact Phone: 330-438-7258	
Date: 7/25/2014	
Confirmation No.: 7386B01550	

m.t

EMPLOYER'S QUARTERLY REPORT

EMPLOYER'S QUARTERLY REPORT						
1. ACCOUNT NUMBER	2. COUNTY CODE	3. TAX AREA	4. TAX RATE	5. SIC CODE	6. FEDERAL I.D. NUMBER	7. QTR. YR.
09-630195-2	000	13	2.722%		73-0410895	2 1/4

3. TELEPHONE NUMBER

330-438-7758

IN.U1 TAX RATE	IN.SMART JOBS ASSESSMENT
27.2 %	%

PENALTY WILL BE ASSESSED IF REPORT IS NOT POSTMARKED BY. July 31, 2014

11. SHOW THE COUNTY CODE
(see list on the back of this
form) in which you had the
greatest number of employees.

12. If you have employees in more than one county in TEXAS, how many are outside the county shown in Item 11?

DOLLARS	CENT
2,436,230	45

You must fill this return even though you had no payroll in a quarter. If you had no payroll during Q⁴ in Item 13 and sign the Declaration (Item 28) on this form.

14. ☐ Mark box with an "X" if reporting wages to another union during the year for employees listed in Item 27.

246 191

FOR TWC USE ONLY

MONTH DAY YEAR

POSTMARK DATE C3

POSTMARK DATE S

EX DATE C3

EX DATE S

DOLLARS CENTS INITIALS

AMOUNT RECEIVED

28. I DECLARE that the information herein is true and correct to the best of my knowledge and belief.

SIGNATURE *Wm. H. H.*

TITLE Mrs. Papall DATE 7/25/14

PREPARERS
NAME Robert M. Kurka

PREPARERS
PHONE NUMBER 330-438-7258

For assistance in completing form call.

PAID ACH CREDIT

MAIL REPORT AND REMITTANCE TO:
CASHIER
TEXAS WORKFORCE COMMISSION
P.O. BOX 149037

24 PAGE TOTAL

<p>14. Monthly count of all full and part-time workers who worked or received pay subject to unemployment insurance for the payroll period that includes the 12th of the month.</p> <p>Month 1 <table border="1"><tr><td>102</td></tr><tr><td>7</td></tr></table> Month 2 <table border="1"><tr><td>102</td></tr><tr><td>7</td></tr></table> Month 3 <table border="1"><tr><td>102</td></tr><tr><td>7</td></tr></table></p>		102	7	102	7	102	7	<p>5. TOTAL WAGES PAID <table border="1"><tr><td>\$17,926,756.00</td></tr></table></p> <p>6. TAXABLE WAGES PAID <table border="1"><tr><td>\$254,483.97</td></tr></table></p> <p>7. Contribution Rate for This Quarter <table border="1"><tr><td>1.4%</td></tr></table></p> <p>8. Contributions Due <table border="1"><tr><td>\$3,618.78</td></tr></table></p> <p>9. Interest Due <table border="1"><tr><td>\$0.00</td></tr></table></p> <p>10. 10% Penalty Due + \$100.00 Penalty Due <table border="1"><tr><td>\$0.00</td></tr></table></p> <p>11. Debit <table border="1"><tr><td>\$0.00</td></tr></table></p> <p>12. AMOUNT DUE <table border="1"><tr><td>\$3,618.78</td></tr></table></p> <p>13. Amount Paid <table border="1"><tr><td></td></tr></table></p>	\$17,926,756.00	\$254,483.97	1.4%	\$3,618.78	\$0.00	\$0.00	\$0.00	\$3,618.78	
102																	
7																	
102																	
7																	
102																	
7																	
\$17,926,756.00																	
\$254,483.97																	
1.4%																	
\$3,618.78																	
\$0.00																	
\$0.00																	
\$0.00																	
\$3,618.78																	
<p>15. Oklahoma Account Number: <table border="1"><tr><td>01-0050615</td></tr></table></p> <p>16. Federal I.D. No. <table border="1"><tr><td>73-0410895</td></tr></table></p> <p>17. Ctr / Yr: <table border="1"><tr><td>3/2014</td></tr></table></p> <p>18. Due Date: <table border="1"><tr><td>10/31/2014</td></tr></table></p> <p>19. Employer Name / Address</p> <table border="1"><tr><td colspan="2">PUBLIC SERVICE CO OF OKLA</td></tr><tr><td colspan="2">PO BOX 7340</td></tr><tr><td colspan="2"></td></tr><tr><td>GARDEN CITY</td><td>NY</td></tr><tr><td>11530</td><td>- 0725</td></tr></table> <p>Confirmation No.: 839940C913</p>		01-0050615	73-0410895	3/2014	10/31/2014	PUBLIC SERVICE CO OF OKLA		PO BOX 7340				GARDEN CITY	NY	11530	- 0725		
01-0050615																	
73-0410895																	
3/2014																	
10/31/2014																	
PUBLIC SERVICE CO OF OKLA																	
PO BOX 7340																	
GARDEN CITY	NY																
11530	- 0725																
<p>I certify this report is correct and no contribution is paid by any employee</p> <p>Contact Name: <table border="1"><tr><td>Laura McKenna</td></tr></table></p> <p>Title: <table border="1"><tr><td>Payroll Tax Supervisor</td></tr></table></p> <p>Contact Phone: <table border="1"><tr><td>614-718-1532</td></tr></table></p> <p>Date: <table border="1"><tr><td>10/21/2014</td></tr></table></p>		Laura McKenna	Payroll Tax Supervisor	614-718-1532	10/21/2014												
Laura McKenna																	
Payroll Tax Supervisor																	
614-718-1532																	
10/21/2014																	

└ EPP-7X

11111

09-630195-2 000 13 2.72 73-0410895 3-14

PUBLIC SERVICE OF OKLAHOMA
C/O PAYROLL
1 RIVERSIDE PLAZA
COLUMBUS, OH 43215

614-716-1532

09/30/2014

10/31/2014

1,124 ' 1,125 ' 1,124 ' 000

1,756,694 03 /

6,654 11 /

2.72%

180 99 /

180 99

SIGNATURE

Laura McKenna

PR TAX

LAURA MCKENNA

614-716-1532

0 00

AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON
REQUEST TO INDIVIDUALS WITH DISABILITIES

PO Box 52003

Oklahoma City, OK 73152-2003

3. Name/Address
PUBLIC SERVICE CO OF OKLA
P.O. BOX 7340
GARDEN CITY NJ 11530-0725
2

6. Correct total wages paid this quarter	\$ <u>22,272,757.16</u>
6-a. Total wages previously reported	\$ <u>22,274,402.64</u>
6-b. Total wages under reported	\$ <u>0.00</u>
6-c. Total wages over reported (Enter as Negative)	\$ <u>(1,645.48)</u>
7. Correct wages in excess of taxable limitation	\$ <u>21,206,909.82</u>
8. Correct taxable wages paid this quarter	\$ <u>1,065,847.340</u>
8-a. Taxable wages previously reported	\$ <u>1,065,847.340</u>
8-b. Taxable wages under reported	\$ <u>0.00</u>
8-c. Taxable wages over reported (Enter as Negative)	\$ <u>0.00</u>
9. Contribution Rate (Enter rate as a decimal)	<u>1.4</u>
10. Contribution Due (Item 8-b x Item 9)	\$ <u>0.00</u>
11. Interest due (1% per month from due date)	\$ <u>0.00</u>
12. Total amount due with this report	\$ <u>0.00</u>
13. Credit due (Item 8-c x Item 9)	\$ <u>0.00</u>

4. I certify that the information contained in this report is true and correct.

Signed Laura T. Kenna
Title PR TAX SUPERVISOR Date 10/24/2014

5. Quarter 2 2014

PLEASE NOTICE:

List in the schedule below **ONLY** those employees whose wages are being corrected.

14. Oklahoma Account Number 01-0050615

15. Quarter 2 2014

16. Employee's Social Security Number	Employee's Name (Type or Print)	Total Wages Previously Reported	Taxable Wages	*Current Total
		33,179.73	0.00	31,534.25
ENTER THE TOTALS				0.00

FOR COMMISSION USE ONLY-DO NOT WRITE IN THE SPACES BELOW

Date Rec'd		Batch #	
------------	--	---------	--



EQUAL OPPORTUNITY EMPLOYER/PROGRAM

14. Monthly count of all full and part-time workers who worked or received pay subject to unemployment insurance for the payroll period that includes the 12th of the month.		5. TOTAL WAGES PAID.....		\$21,484,991.87										
Month 1 <table border="1"><tr><td>102</td></tr><tr><td>2</td></tr></table> Month 2 <table border="1"><tr><td>102</td></tr><tr><td>7</td></tr></table> Month 3 <table border="1"><tr><td>102</td></tr><tr><td>9</td></tr></table>		102	2	102	7	102	9	6. TAXABLE WAGES PAID.....		\$386,535.71				
102														
2														
102														
7														
102														
9														
15. Oklahoma Account Number: <table border="1"><tr><td>01-0060615</td></tr></table>		01-0060615	7. Contribution Rate for This Quarter.....		1.4%									
01-0060615														
16. Federal I.D. No: <table border="1"><tr><td>73-0410895</td></tr></table>		73-0410895	8. Contributions Due.....		\$5,411.60									
73-0410895														
17. Qtr / Yr: <table border="1"><tr><td>4/2014</td></tr></table>		4/2014	9. Interest Due.....		\$0.00									
4/2014														
18. Due Date: <table border="1"><tr><td>1/31/2015</td></tr></table>		1/31/2015	10. 10% Penalty Due + \$100.00 Penalty Due.....		\$0.00									
1/31/2015														
19. Employer Name / Address		11. Debit.....		\$0.00										
<table border="1"><tr><td colspan="2">PUBLIC SERVICE CO OF OKLA</td></tr><tr><td colspan="2">PO BOX 7340</td></tr><tr><td colspan="2"> </td></tr><tr><td>GARDEN CITY</td><td>NY</td></tr><tr><td>11530</td><td>- 0725</td></tr></table>		PUBLIC SERVICE CO OF OKLA		PO BOX 7340				GARDEN CITY	NY	11530	- 0725	12. AMOUNT DUE.....		\$5,411.60
PUBLIC SERVICE CO OF OKLA														
PO BOX 7340														
GARDEN CITY	NY													
11530	- 0725													
Confirmation No.: 296090B620		13. Amount Paid.....												
I certify this report is correct and no contribution is paid by any employee														
Contact Name: <table border="1"><tr><td>AARON KURKA</td></tr></table>					AARON KURKA									
AARON KURKA														
Title: <table border="1"><tr><td>MGR PAYROLL</td></tr></table>					MGR PAYROLL									
MGR PAYROLL														
Contact Phone: <table border="1"><tr><td>614-718-1590</td></tr></table>					614-718-1590									
614-718-1590														
Date: <table border="1"><tr><td>1/30/2015</td></tr></table>					1/30/2015									
1/30/2015														

OES-3B (Rev. 09-13)

AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON
REQUEST TO INDIVIDUALS WITH DISABILITIES

OKLAHOMA EMPLOYMENT SECURITY COMMISSION
EMPLOYER'S QUARTERLY ADJUSTMENT REPORT

PO Box 52003
Oklahoma City, OK 73152-2003

1. Federal Identification Number 73-0410895	2. Oklahoma Account Number 01-0050615
--	--

3. Name/Address
PUBLIC SERVICE COMPANY OF OKLAHOMA
P.O. BOX 24400
CANTON, OH 44701

6. Correct total wages paid this quarter \$ 22,266,948.60
6-a. Total wages previously reported \$ 22,272,757.16
6-b. Total wages under reported \$ 0.00
6-c. Total wages over reported (Enter as Negative) \$ (5,808.56)

7. Correct wages in excess of taxable limitation \$ 21,201,101.26

8. Correct taxable wages paid this quarter \$ 1,065,847.34

8-a. Taxable wages previously reported \$ 1,065,847.34

8-b. Taxable wages under reported \$ 0.00

8-c. Taxable wages over reported (Enter as Negative) \$ 0.00

4. I certify that the information contained in this report is true and correct.

Signed M. Jorjolo

Title Tax & Benefit Supv Date 3-10-15

9. Contribution Rate (Enter rate as a decimal) 0.014

10. Contribution Due (Item 8-b x Item 9) \$ 0.00

5. Quarter 2 2014

11. Interest due (1% per month from due date) \$

12. Total amount due with this report \$ 0.00

13. Credit due (Item 8-c x Item 9) \$ 0.00

PLEASE NOTICE:

List in the schedule below ONLY those
employees whose wages are being
corrected.

14. Oklahoma Account Number 01-0050615

15. Quarter 2 2014

16. Employee's Social Security Number	Employee's Name (Type or Print)	Total Wages Previously Reported	Taxable Wages Previously Reported	*Correct Total Wages Paid	*Correct Taxable Wages Paid
			0.00		0.00
			0.00		0.00
ENTER THE TOTALS.....		9,264.29	0.00	3,455.73	0.00

FOR COMMISSION USE ONLY-DO NOT WRITE IN THE SPACES BELOW

Date Rec'd		Batch #	
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OES-3B (Rev. 09-13)

AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON
REQUEST TO INDIVIDUALS WITH DISABILITIES

OKLAHOMA EMPLOYMENT SECURITY COMMISSION
EMPLOYER'S QUARTERLY ADJUSTMENT REPORT

PO Box 52003
Oklahoma City, OK 73152-2003

1. Federal Identification Number 73-0410895	2. Oklahoma Account Number 01-0050615
--	--

3. Name/Address
PUBLIC SERVICE COMPANY OF OKLAHOMA
P.O. BOX 24400
CANTON, OH 44701

6. Correct total wages paid this quarter \$ 17,925,991.32
6-a. Total wages previously reported \$ 17,926,755.00
6-b. Total wages under reported \$ 0.00
6-c. Total wages over reported (Enter as Negative) \$ (763.68)
7. Correct wages in excess of taxable limitation \$ 17,667,507.35
8. Correct taxable wages paid this quarter \$ 258,483.97
8-a. Taxable wages previously reported \$ 258,483.97
8-b. Taxable wages under reported \$ 0.00
8-c. Taxable wages over reported (Enter as Negative) \$ 0.00
9. Contribution Rate (Enter rate as a decimal) 0.014
10. Contribution Due (Item 8-b x Item 9) \$ 0.00
11. Interest due (1% per month from due date) \$
12. Total amount due with this report \$ 0.00
13. Credit due (Item 8-c x Item 9) \$ 0.00

4. I certify that the information contained in this report is true and correct.
Signed M. Jozefowicz
Title Tax & Benefit Supervisor Date 3-10-15

5. Quarter 3 2014

PLEASE NOTICE:

List in the schedule below ONLY those
employees whose wages are being
corrected.

14. Oklahoma Account Number 01-0050615

15. Quarter 3 2014

16. Employee's Social Security Number	Employee's Name (Type or Print)	Total Wages Previously Reported	Taxable Wages Previously Reported	*Correct Total Wages Paid	*Correct Taxable Wages Paid
			0.00	00	0.00
ENTER THE TOTALS.....		1,350.68	0.00	587.00	0.00

FOR COMMISSION USE ONLY-DO NOT WRITE IN THE SPACES BELOW

Date Rec'd		Batch #	
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CRP
TX-SU1

11111

09-630195-2 000 13 2.720 73-0410895 4-14

PUBLIC SERVICE COMPANY OF OKLAHOMA
1 RIVERSIDE PLAZA 15TH FLOOR - PAYROLL
COLUMBUS, OH 43215

614-716-1579

12-31-2014

01-31-2015

96 96 96 000

2,227,404 65 .


8,209 89 .

2.720%

223 31 .

223 31

SIGNATURE



A. M. KURKA

614-716-1579

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PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCRUED COMPENSATED ABSENCES
FERC MAIN ACCOUNT NO. 2420
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	(1) Description	(2) Acct	(3) Jan-14	(4) Feb-14	(5) Mar-14	(6) Apr-14	(7) May-14	(8) Jun-14	(9) Jul-14
1	Accrued Vacation Pay - Current Year	2420020	\$ (7,457,500)	\$ (7,212,783)	\$ (6,953,768)	\$ (6,421,151)	\$ (5,928,544)	\$ (5,242,913)	\$ (4,518,953)
2	Accrued Vacation Pay - Future Year	2420021	(834,175)	(1,499,665)	(1,844,692)	(2,309,583)	(2,808,186)	(3,242,150)	(3,741,102)
3	Non-Productive Payroll	2420051	71,217	(3,262)	(202,867)	66,165	(188,816)	(120,633)	(333,523)
4	Total		<u>\$ (8,220,459)</u>	<u>\$ (8,715,710)</u>	<u>\$ (9,001,328)</u>	<u>\$ (8,664,569)</u>	<u>\$ (8,925,546)</u>	<u>\$ (8,605,695)</u>	<u>\$ (8,593,579)</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCRUED COMPENSATED ABSENCES
FERC MAIN ACCOUNT NO. 2420
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	(1) Description	(2) Acct	(10) Aug-14	(11) Sep-14	(12) Oct-14	(13) Nov-14	(14) Dec-14	(15) Jan-15
1	Accrued Vacation Pay - Current Year	2420020	\$ (3,971,086)	\$ (3,538,364)	\$ (2,969,563)	\$ (2,524,424)	\$ -	\$ (7,437,409)
2	Accrued Vacation Pay - Future Year	2420021	(4,221,716)	(4,699,763)	(5,291,228)	(5,769,331)	(7,958,845)	(626,126)
3	Non-Productive Payroll	2420051	(615,690)	(616,008)	(920,356)	(881,163)	(138,701)	112,895
4	Total		<u>\$ (8,808,492)</u>	<u>\$ (8,854,136)</u>	<u>\$ (9,181,148)</u>	<u>\$ (9,174,918)</u>	<u>\$ (8,097,546)</u>	<u>\$ (7,950,640)</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA

Employee Benefits

Test Year Ending January 31, 2015

Line No.	(1) Description	(2) Active / Retiree	(3) Amount	(4) Pro-Forma Adjustments	(5) Adjusted Amount
1	Group Insurance	Active	\$8,705,420	\$0	\$8,705,420
2	Pension Plan	Active	\$6,355,641	-	6,355,641
3	Savings Plan	Active	\$2,694,445	-	2,694,445
4	Post-retirement Benefits	Retiree	(\$3,855,167)	-	(3,855,167)
5	Deferred Compensation	Active	\$132,485	-	132,485
6	Miscellaneous	Active	(\$2,121,342)	-	(2,121,342)
7	Total Account 926		<u>\$11,911,482</u>	<u>\$0</u>	<u>\$11,911,482</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
MONTHLY PENSION COST PAYABLE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Account No. 2283006

Line No.	(1) Date	(2) Amount
1	Feb-13	0.00
2	Mar-13	0.00
3	Apr-13	0.00
4	May-13	0.00
5	Jun-13	0.00
6	Jul-13	0.00
7	Aug-13	0.00
8	Sep-13	0.00
9	Oct-13	0.00
10	Nov-13	0.00
11	Dec-13	0.00
12	Jan-14	0.00
13	Feb-14	0.00
14	Mar-14	0.00
15	Apr-14	0.00
16	May-14	0.00
17	Jun-14	0.00
18	Jul-14	0.00
19	Aug-14	0.00
20	Sep-14	0.00
21	Oct-14	0.00
22	Nov-14	0.00
23	Dec-14	0.00
24	Jan-15	0.00

NOTE: PSO had a prepaid pension in the amount of approximately \$100 million at the end of the test year. They were in a prepaid position during all months of the test year, as well as the prior 12 months.

PUBLIC SERVICE COMPANY OF OKLAHOMA
PENSION COST ACCRUAL PROCEDURE
FOR THE TEST YEAR ENDED JANUARY 31, 2015

PSO follows the balance sheet and income statement reporting provisions of SFAS 87 - Employers' Accounting for Pensions (FASB ASC 715-30 in the new nomenclature).

A discussion of PSO's funding policy and associated limits begins on page 8 of the voluminous April 2015 Actuarial Valuation Report of the American Electric Power System Retirement Plan.

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACTUARIAL REPORTS
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Due to its voluminous nature, this information will be available for review upon request at the Public Service Company of Oklahoma offices, 212 East Sixth Street, Tulsa, Oklahoma 74119 during normal business hours.

PUBLIC SERVICE COMPANY OF OKLAHOMA
SALARIES PAID TO EXECUTIVES
FOR THE TEST YEAR ENDED JANUARY 31, 2015

(1)

Line No.	Description
1	Salaries and expenses paid to directors and executives is confidential in nature. This information will be available for review upon request at the offices of Public Service Company of Oklahoma, 212 East Sixth Street, Tulsa, Oklahoma 74119 during normal business hours.
2	
3	
4	
5	Note: PSO does not have outside members on its Board of Directors

PUBLIC SERVICE COMPANY OF OKLAHOMA
DIRECTORS/EXECUTIVES EXPENSE VOUCHERS
FOR THE TEST YEAR ENDED JANUARY 31, 2015

(1)	
Line No.	Description
1	Expense vouchers for employee directors and executives will be available for review
2	upon request at the offices of Public Service Company of Oklahoma, 212 East Sixth
3	Street, Tulsa, Oklahoma 74119 during normal business hours.

PUBLIC SERVICE COMPANY OF OKLAHOMA
SALARIES PAID TO EXECUTIVES
FOR THE TEST YEAR ENDED JANUARY 31, 2015

(1)

Line No.	Description
1	Salary survey data is voluminous in size. This information will be available for review
2	upon request at the offices of Public Service Company of Oklahoma, 212 East Sixth
3	Street, Tulsa, Oklahoma 74119 during normal business hours.

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF INSURANCE EXPENSES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Property Insurance	(4) Liability Insurance	(5) Worker Comp Insurance	(6) Total	(7) Pro Forma Adjustment	(8) Company Adjusted
1	Monthly Expense:							
2	Feb-14		\$ 163,232	\$ 225,177	\$ (34,874)	\$ 353,535		353,535
3	Mar-14		\$ 165,339	\$ 200,005	\$ 91,574	456,917		456,917
4	Apr-14		\$ 165,339	\$ 224,127	\$ 21,041	410,507	-	410,507
5	May-14		\$ 165,339	\$ 225,368	\$ 126,765	517,472	-	517,472
6	Jun-14		\$ 157,902	\$ 196,079	\$ (56,798)	297,183	-	297,183
7	Jul-14		\$ 155,069	\$ 220,358	\$ 48,098	423,525	-	423,525
8	Aug-14		\$ 153,133	\$ 233,277	\$ 100,193	486,603	-	486,603
9	Sep-14		\$ 150,406	\$ 228,453	\$ 7,612	386,471	-	386,471
10	Oct-14		\$ 147,779	\$ 246,130	\$ 185,422	579,331	-	579,331
11	Nov-14		\$ 147,779	\$ 227,765	\$ 28,759	404,303	-	404,303
12	Dec-14		\$ 157,624	\$ 253,601	\$ 45,879	457,104	-	457,104
13	Jan-15		\$ 154,207	231,903	\$ (36,320)	349,790	-	349,790
14	Total		<u>\$ 1,883,147</u>	<u>\$ 2,712,242</u>	<u>\$ 527,351</u>	<u>\$ 5,122,741</u>	<u>\$ -</u>	<u>\$ 5,122,741</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF PREPAID INSURANCE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	(1) Description	(2) Schedule Reference	(3) Beg Balance Total Company Per Books	(4) Payments to Vendors Per Books	(5) Expense Accounts Per Books	(6) Adjustments Per Books	(7) End Balance Total Company Per Books
1	Account 1650001						
2	Account 1650021						
3	Feb-14		\$ 2,936,126	\$ (2,432)	\$ 440,223		\$ 2,493,471
4	Mar-14		\$ 2,493,471	\$ 137,717	\$ 416,959		2,214,229
5	Apr-14		\$ 1,771,140	\$ -	\$ 443,089		1,328,050
6	May-14		\$ 1,328,050	\$ 1,483	\$ 444,572		884,961
7	Jun-14		\$ 884,961	\$ (0)	\$ 443,089		441,872
8	Jul-14		\$ 3,821,572	\$ 3,396,267	\$ 459,656		6,758,183
9	Aug-14		\$ 3,393,441	\$ 7,890	\$ 436,021		2,965,311
10	Sep-14		\$ 2,965,311	\$ 2,791	\$ 430,922		2,537,180
11	Oct-14		\$ 2,699,168	\$ 183,483	\$ 449,626		2,433,025
12	Nov-14		\$ 2,256,311	\$ -	\$ 442,857		1,813,454
13	Dec-14		\$ 2,002,685	\$ 220,506	\$ 474,132		1,749,060
14	Jan-15		\$ 2,831,585	\$ 1,265,797	\$ 436,897		3,660,485
15	Test Year Amounts		\$ 2,936,126	\$ 5,213,503	\$ 5,318,043	\$ -	2,831,585
16							
17				<u>Amortization Expense Recap by Account</u>			
18				9240000	\$ 1,883,147		
19				9250000	2,712,242		
20				9250006	527,351		
21				Total	\$ 5,122,741		

PUBLIC SERVICE COMPANY OF OKLAHOMA
INSURANCE POLICIES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

(1)	(2)	(3)	(4)	(5)
Line No.	Description	Schedule Reference	Amount	Coverage
1	<u>Type of Policy</u>			
2	AEGIS London Continuity Credit	PPINSUR383	(2,432)	AEGIS - Policy # N/A Limit/Layer of Coverage: N/A No policy period indicated Received and recorded on 02/04/14
3	Directors and Officers Liability Insurance	PPINSUR345	149,763	McGriff, Seibels & Williams Policy - Various policies \$100,218 Limit/Layer : \$35M XS\$7.5M 03/16/2014-03/15/2015 ACE Bermuda - Policy # AEP-12968D \$1,191 Limit/Layer of Coverage: \$5M XS \$33M ARCH INSUR BERMUDA - Policy # DOC00322757-05 \$3,737 Limit/Layer of Coverage: \$15M XS \$225M AWAC - Policy #C005719/009 \$3,574 Limit/Layer of Coverage: \$15M XS \$250M EIM - Various policies \$41,043 Limit/Layer of Coverage: \$35M
4	Crime Liability Insurance	PPINSUR346	11,025	McGriff, Seibels & Williams - Various policies \$11,025 Limit/Layer of Coverage: \$50M 03/16/2014-03/15/2015
5	Fiduciary Insurance	PPINSUR347	25,598	EIM - Policy #272700-14FL \$6,331 Limit/Layer of Coverage: \$25M XS \$25M McGriff, Seibels & Williams - Various policies \$19,267 Limit/Layer of Coverage: Various 03/16/2014-03/15/2015
6	EIM Liability Insurance Return of premium	PPINSUR348	(57,789)	Surplus return of Insurance premium from EIM Limit/Layer of Coverage: N/A 03/16/2014-03/15/2015 Retro policy - directly expensed
7	Directors & Officers Broker Fees	PPINSUR351	9,121	McGriff, Seibels & Williams policy Limit/Layer of Coverage: N/A 03/15/14 - 03/15/15
8	EIS Professional Liability Insurance	PPINSUR390	519	Energy Insurance Service - Policy P03-14-06 Limit/Layer of Coverage: Primary 04/01/14 - 03/31/15
9	Surety Broker Fee	PPINSUR391	964	Willis Surety Limit/Layer of Coverage: N/A 04/01/14 - 03/31/15
10	MSW Premium Credit for Excess Property Insurance	PPINSUR392	(6,518)	Various Policies Limit/Layer of Coverage: \$1B XS \$5M 07/01/13 - 06/30/14
11	Excess Liability Insurance	PPINSUR393	571,232	Various Policies Limit/Layer of Coverage: N/A 07/1/14 - 06/30/2015

PUBLIC SERVICE COMPANY OF OKLAHOMA
INSURANCE POLICIES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

(1)	(2)	(3)	(4)	(5)
Line No.	Description	Schedule Reference	Amount	Coverage
				Policy Period
12	EIS Excess Liability Insurance	PPINSUR394	817,270	Energy Insurance Services, Inc. - Policy #159 Limit/Layer of Coverage: \$9M x \$1M
13	MSW Excess Liability Broker Fees	PPINSUR395	12,376	07/1/14 - 12/31/2014
14	MSW Property Broker Service Fees	PPINSUR396	29,869	McGriff, Seibels & Williams policy: N/A Limit/Layer of Coverage: Various
15	EIS Property Insurance	PPINSUR397	823,582	McGriff, Seibels & Williams policy: N/A Limit/Layer of Coverage: N/A
16	MSW Property - Jurisdictional Certificate Inspection Services	PPINSUR398	28,939	Energy Insurance Services, Inc. - Policy # P03-14-05 Limit/Layer of Coverage: \$5M
17	MSW Property Insurance	PPINSUR399	1,120,890	AIG - HSB - Various policies Limit/Layer N/A
18	Cyber Insurance-Cyber Risk Assessment	PPINSUR401	2,791	07/1/14 - 06/30/2015
19	Cyber Risk Insurance	PPINSUR402	176,714	McGriff, Seibels & Williams - Various policies Limit/Layer of Coverage: \$750M XS \$5M
20	Workers Compensation Broker Fee of AON Risk Services	PPINSUR408	6,769	TSC - Policy N/A Limit/Layer of Coverage: Cyber Risk Assessment
21	MSW Liability Insurance Broker Fee	PPINSUR410	11,442	Lloyds Co.'s led by Hiscox and Liberty Intl Policy # N/A Limit/Layer of Coverage: \$150M
22	Property Broker Service Fees-MSW	PPINSUR411	29,155	AON Risk Services - Policy # N/A Limit/Layer of Coverage: N/A
23	XS Workers Compensation Insurance Policy	PPINSUR414	168,176	McGriff, Seibels & Williams - Policy # N/A Limit/Layer of Coverage: Broker Fee
24	State of Oklahoma Workers Compensation Self Insurer Bond	PPINSUR417	11,733	McGriff, Seibels & Williams - Policy # N/A Limit/Layer of Coverage: N/A
25	EIS Auto Physical Damage Insurance	PPINSUR420	37,571	Liberty Mutual Insurance - Policy # EW569544591-054: WCC691544591074
26	EIS Public Liability Deductible Reimbursement Insurance	PPINSUR421	1,228,226	Limit/Layer of Coverage: Statutory Travelers Casualty: Policy # 103912469 Limit/Layer of Coverage: - N/A
				Energy Insurance Services, Inc. - Policy # P03-15-16 Limit/Layer : None Indicated
				Energy Insurance Services, Inc. - Policy # P03-15-14 Limit/Layer of Coverage: \$1M
				01/1/15 - 01/01/16

PUBLIC SERVICE COMPANY OF OKLAHOMA
SELF-INSURANCE EXPENSE
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Public Service Company of Oklahoma incurred no self-insurance expense during the test year.

PUBLIC SERVICE COMPANY OF OKLAHOMA
LEGAL CONTRACT SETTLEMENTS
FOR THE TEST YEAR ENDED JANUARY 31, 2015

While the Company has several legal contract settlements, except for the issue below, they have been Human Resource related matters and as such are privileged and confidential. The Company is not seeking recovery of those items and therefore the information will not be provided

Brenda McDoulett, Individually and as Personal Representative of the Estate of Robert McDoulett, Deceased v PSO, et al. In the District Court of Oklahoma County, OK.
Case No CJ-2013-3833.
Settlement on May 22, 2014 in the amount of \$187,500.00

PUBLIC SERVICE COMPANY OF OKLAHOMA
For the Test Year Ending January 31, 2015

(1)
Outside Services

PSO follows the FERC system of accounts which has been approved by the OCC. According to FERC, outside services utilized are recorded in account 923. This account includes the fees and expenses of professional consultants and others for general services that are not specific to a particular operating function or any other FERC account. If the outside service is related to a specific operating function, however, the expense should be recorded in the appropriate expense account for that operating function. There is no requirement by FERC that the outside services recorded to accounts other than 923 be separately identified.

To comply with the requirements of W/P H-12, a two-step approach was used. First, a listing of all entries in PSO's 923 Outside Services account for the test year and total dollars for the preceding year was compiled. This listing is shown on WP H-12-1 (PSO). For the accounts payable portion of the entries, a list of all charges by vendor is provided on WP H-12-2 (PSO). For outside services recorded in all other FERC expense accounts, a listing of all entries for the test year and total dollars for the preceding year was compiled and is presented on WPH-12-3 (PSO). PSO has provided a list of the vendors who received payments equal to or greater than \$10,000 during the test year and total dollars for the preceding year on WPH-12-4 (PSO) by FERC account. A list of vendors that received less than \$10,000 from PSO during the test year and preceding year was not provided, as payments to these vendors were not deemed "major" as required in the instructions for W/P H-12.

AEPSC provided a listing similar to PSO to comply with the requirements of W/P H-12, and the same two-step approach was used. First, a listing of all entries in AEPSC's 923 Outside Services billed to PSO for the test year and total dollars for the preceding year was compiled. This listing is shown on W/P H-12.1 (AEPSC). For the accounts payable portion of the entries, a list of charges by vendor is provided on W/P H-12.2 (AEPSC). For outside services recorded in all other FERC expense accounts, a listing of all entries billed by AEPSC in the test year is provided on W/P H-12.3 (AEPSC) and a listing of all accounts payable charges, including amount, account, and vendor information is provided on W/P H-12.4 (AEPSC).

PUBLIC SERVICE COMPANY OF OKLAHOMA
Summary of Charges to Account 923 Outside Services
For the Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Journal ID	(3) Schedule Reference	(4) Amount	(5) Adjustment to Cost of Service	(6) Adjusted Amount
1	Accounts Payable	APACCXXXXX	W/P H-12.2 (PSO)	\$ 3,637,931	\$ (2,150,000)	\$ 1,487,931
2	Accrual of Audit Fees	AUDIT		626,444		626,444
3	Accrue Severance related to 2012	SEVADJ2012		(12,800)	12,800	-
4	Accrued Professional Services	Various		6,864		6,864
5	Accruals for AP Unvouchered Liabilities for Jan 2015	AP01XXX		38,000		38,000
6	AEPSC Billings	SCBBI		1,549,394		1,549,394
7	InterCompany Billings	INTCO		(112,263)		(112,263)
8	Reclass /Corrections	Various		12,674		12,674
9	Misc	Various		1,664		1,664
10	Total			<u>\$ 5,747,909</u>	<u>\$ (2,137,200)</u>	<u>\$ 3,610,709</u>
11	Prior Reporting Year 02/13 - 01/14			\$3,468,932		

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Description	Journal ID	Schedule Reference	Amount	Adjustment to Cost of Service	Adjusted Amount
1	Accounts Payable	Various	W/P H-12-2	\$ 1,341,585	\$ (90,132)	\$ 1,251,453
2	Depreciation, Amortization, Taxes, and Interest Expense billed by AEPSC	Various		876,968	(52)	876,916
3	Employee Labor and Other Related Expenses	Various		(102,918)	(3,970)	(106,888)
4	Internal Support Loadings	Various		842,266	(46,886)	795,380
5	Shared Services - Human Resources Services	Various		3,925		3,925
6	Shared Services - Information Technology Services	Various		65,387		65,387
7	Shared Services - Real Estate and Workplace Services	Various		25,559		25,559
8	Shared Services - Supply Chain and Fleet Services	Various		8,858	(6,918)	1,940
9	Work Management System	Various		131	(7)	124
10	Miscellaneous	Various		1,618	(0)	1,617
11	Grand Total			\$ 3,063,378	\$ (147,966)	\$ 2,915,412
12	Prior Reporting Year 02/13 - 01/14			\$ 1,911,515		

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Account 923 Outside Services
For the Test Year Ended January 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
1	AMEREX BROKERS LLC	Professional Services	\$ 75		\$ 75
2	ANTINORO LAW FIRM PLC	Legal Services	11,469		11,469
3	BALCH & BINGHAM LLP	Legal Services	576		576
4	BANK OF NEW YORK MELLON	Financial Services	15,140		15,140
5	BEAM, STEPHEN D	Professional Services	882		882
6	COLE HARGRAVE SNODGRASS & ASSOCIATES	Consulting	8,333		8,333
7	CT CORPORATION	Software Support	669		669
8	DISCOVER READY LLC	Software Support	196,525		196,525
9	DOERNER SAUNDERS DANIEL & ANDERSON	Legal Services	569,045		569,045
10	DUGGINS WREN MANN & ROMERO LLP	Legal Services	86		86
11	GOODEN GROUP INC	Public Relations	52,112		52,112
12	GP STRATEGIES CORP	Software Support	10,082		10,082
13	HAYNES & BOONE LLP	Legal Services	19,215		19,215
14	HKH	Professional Services	3,500		3,500
15	JP MORGAN CHASE CORPORATE CARD ACTIVITY	Various Services	8,548		8,548
16	KANSAS CITY POWER & LIGHT COMPANY	Utilities	15,565		15,565
17	LAW FIRM OF RUSSELL R JOHNSON III PLC	Legal Services	12,290		12,290
18	MCAFFEE & TAFT	Legal Services	12,803		12,803
19	MCKINSEY & COMPANY INC	Consulting	2,150,000	(2,150,000)	-
20	MOODYS INVESTORS SERVICE	Financial Services	1,661		1,661
21	PILLSBURY WINTHROP SHAW PITTMAN LLP	Consulting	2,045		2,045
22	PORTER WRIGHT MORRIS & ARTHUR	Legal Services	4,958		4,958
23	PRATT, LEWIS W	Consulting	36,000		36,000
24	SCHNAKE TURNBO FRANK INC	Public Relations	32,840		32,840
25	STANDARD & POORS	Financial Services	8,652		8,652
26	STRATEGYWORKS INC	Media Services	46,700		46,700
27	TAYLOR BURRAGE FOSTER MALLETT	Legal Services	7,896		7,896
28	TAYLOR FOSTER MALLETT DOWNS RAMSEY	Legal Services	2,225		2,225
29	UNITED PARCEL SERVICE	Mail Services	9		9
30	VI MARKETING & BRANDING	Printing Services	4,229		4,229
31	WAGSTAFF ALVIS STUBBEMAN SEAMSTER	Legal Services	23,866		23,866
32	WHITE COFFEY & FITE	Legal Services	130,169		130,169
33	WILKINSON CARMODY & GILLIAM	Consulting	418		418
34	WINSTON SERVICES INC	Professional Services	128,643		128,643
35	XEROX CORP	Office Equipment Repair/Supplies	120,708		120,708
36	Total		<u>\$ 3,637,931</u>	<u>\$ (2,150,000)</u>	<u>\$ 1,487,931</u>
37	Prior Reporting Year 02/13 - 01/14		<u>\$ 1,241,444</u>		

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
1	A+ MEDIA INC	Media Services	\$ 110	\$	110
2	ABBIE F FELLRATH	Various Services	2	(2)	-
3	ABILENE DIAGNOSTIC CLINIC PLLC	Medical Services	12	(12)	-
4	ACCESS MEDICAL CENTER	Medical Services	11	(11)	-
5	ACCONTEMPS	Staffing Services	11,264		11,264
6	ACCOUNTING PRINCIPALS	Staffing Services	5,286		5,286
7	ACCU WEATHER	Professional Services	668		668
8	ACCURATER INC	Human Resources Services	676		676
9	ACCUVANT INC	Information Technology Services	1,643		1,643
10	ACL SERVICES LTD	Information Technology Services	1,280		1,280
11	ADAM KENNETH WORRALL	Various Services	42		42
12	ADAMS COUNTY REGIONAL MEDICAL CENTER	Medical Services	4	(4)	-
13	ADENA HEALTH SYSTEM	Medical Services	29	(29)	-
14	ADI	Professional Services	(0)		(0)
15	ADVANCE PRINTING & GRAPHICS	Media Services	78		78
16	AEP VETERAN & RETIRED EMPLOYEES ASSOC	Various Services	70	(70)	-
17	AGEE, JASON P	Various Services	4		4
18	AIRGAS USA LLC	Laboratory Services	11		11
19	AKERS, FINAS	Professional Services	20		20
20	AL C TAYLOR	Various Services	8		8
21	ALEXANDER, SHEILA D	Various Services	4		4
22	ALLEN R GLASS	Various Services	2,438		2,438
23	ALLEN W CROWDER	Various Services	10	(10)	-
24	ALPHAGRAPHICS	Office Supplies and Services	86	(86)	-
25	AMANDA RIGGS CONNER	Various Services	36		36
26	AMEREX BROKERS LLC	Professional Services	1,050		1,050
27	AMERICAN FIRST LEGAL SERVICE	Legal Services	(0)		(0)
28	AMERICAN PRO-TECH INC	Professional Services	278	(278)	-
29	ANALYZED DRUG TESTING	Medical Services	9		9
30	ANDREA E KIRSH	Various Services	1		1
31	ANDREW B REIS	Various Services	(3)		(3)
32	ANDREW L MURPHREE	Various Services	462	(462)	-
33	ANGELA D MILLER	Various Services	2		2
34	ANGELA M HALL	Various Services	20		20
35	ANGELA M WRIGHT	Various Services	11	(11)	-
36	ANTHONY J SWANECK	Various Services	21		21
37	ANTHONY P KAVANAGH	Various Services	2	(2)	-
38	APEX DOCUMENT MANAGEMENT INC.	Office Supplies and Services	(4)		(4)
39	APEX SYSTEMS INC	Staffing Services	2,488		2,488
40	APPLIED PERFORMANCE TECHNOLOGIES INC	Staffing Services	16		16
41	APRIL D LILLY	Various Services	12		12
42	ARGUS MEDIA INC	Professional Services	103		103
43	ARKANSAS DEPT OF ENVIRO QUALITY	Environmental Services	137	(137)	-
44	ARKANSAS OCCUPATIONAL HEALTH	Medical Services	26	(26)	-
45	ASHLEY M WEAVER	Various Services	188	(142)	47
46	ASHUTOSH TEWARI	Various Services	3		3
47	ASIAN FESTIVAL CORPORATION	Various Services	64	(64)	-
48	AT&T	Communication Services	116		116
49	ATKINSON, HASKINS, NELLIS, BRITTINGHAM	Legal Services	(10)		(10)
50	AUTODESK INC	Subscription Services	-		-
51	AUTOMATED MAILING SYSTEMS INC	Delivery Services	173	(173)	-
52	BAESMAN GROUP INC	Professional Services	429		429
53	BAKER, ROBERT	Professional Services	90	(90)	-
54	BANK, DAVID W MD INC	Medical Services	7		7
55	BARBARA D RADOUS	Various Services	87	(87)	-
56	BARKER, MYCHAEAL	Professional Services	30		30
57	BARRETT, ADAM	Professional Services	10		10
58	BARROWS OFFICE FURNITURE INC	Professional Services	15	(15)	-
59	BARRY L SCHUMANN	Various Services	5	(5)	-
60	BARTHOLOMEW, RYAN M	Various Services	1		1
61	BEAR RIVER ASSOCIATES INC	Delivery Services	283		283
62	BECHTOLD, TODD L	Various Services	3		3
63	BECKYS DIE CUTTING INC	Professional Services	2,397	(2,397)	-
64	BELLEFONTE PHYSICIAN SERVICES	Medical Services	8	(8)	-
65	BETH A JOHNSON	Various Services	106		106
66	BETSY A DUNCAN	Various Services	67		67
67	BETTE J ROZSA	Various Services	91		91

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
68	BETTY L MCKIMM	Various Services	4	(4)	-
69	BLAIR M BURNS	Various Services	1		1
70	BLOOMBERG BNA	Professional Services	574		574
71	BLOOMBERG FINANCE LP	Professional Services	9,558		9,558
72	BLUEFIELD CLINIC COMPANY LLC	Medical Services	18	(18)	-
73	BLUEFIELD REGIONAL MEDICAL CENTER	Medical Services	3	(3)	-
74	BOBBY R ATTAWAY	Various Services	27		27
75	BOSS DISPLAY CORP	Various Services	27		27
76	BOTETOURT COUNTY	Professional Services	18	(18)	-
77	BOY SCOUTS OF AMERICA	Various Services	67	(67)	-
78	BRADFORD R SIGNET	Various Services	1		1
79	BRADY WARE & SCHOENFELD INC	Professional Services	2,922		2,922
80	BRAINSTORM MEDIA	Media Services	1,110		1,110
81	BRANDLE, MICHAEL	Professional Services	13		13
82	BRIAN H WHATLEY	Various Services	28		28
83	BRIAN S HEALY	Various Services	3		3
84	BRIAN X TIERNEY	Various Services	7	(7)	-
85	BRIDGEWAY SOFTWARE INC	Software Services	1,108		1,108
86	BRITE, CHRIS	Professional Services	55		55
87	BROCKMEYER, DAVID	Professional Services	81		81
88	BRUCE E HUTCHINS	Various Services	3		3
89	BRUCE H BRAINE	Various Services	25		25
90	BRUCE W MOORE	Various Services	5		5
91	BRYAN L ST JOHN	Various Services	142		142
92	BUNDY, STANLEY J	Various Services	3		3
93	BURNETT COMPANIES CONSOLIDATED INC	Professional Services	2,299		2,299
94	BURTON LAW LLC IOTA	Legal Services	6,515		6,515
95	BYRD, CARL A	Various Services	4		4
96	C T CORPORATION SYSTEM	Legal Services	(0)		(0)
97	CAM TALENT	Professional Services	148		148
98	CAMELOT SERVICES INC	Staffing Services	1,604		1,604
99	CAMILLE L PLATZ	Various Services	58		58
100	CAMPBELL BUSINESS MACHINES INC	Various Services	66	(66)	-
101	CAMPBELL, WANDA	Professional Services	1,482		1,482
102	CAPGEMINI AMERICA INC	Professional Services	66,368	(911)	65,457
103	CARDINAL SOLUTIONS	Consulting Services	1,559		1,559
104	CAREWORKS TECHNOLOGIES	Training Services	1,530		1,530
105	CAREY A SULLIVAN	Various Services	88		88
106	CARILION MEDICAL GROUP	Medical Services	6	(6)	-
107	CARRIE D WALTON	Various Services	71		71
108	CARROLL, MICHAEL E	Professional Services	61		61
109	CATHERINE A KIELTY	Various Services	97	(4)	93
110	CBCINNOVIS INC	Professional Services	317	(7)	310
111	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	Professional Services	326		326
112	CENTER FOR OPERATIONAL EXCELLENCE	Professional Services	1,335		1,335
113	CENTRAL OHIO DIVERSITY CONSORTIUM	Human Resources Services	65	(65)	-
114	CHARLES A FOX	Various Services	17	(8)	8
115	CHARLES G GRANDY	Various Services	54	(12)	42
116	CHARLES G MATHEWS	Various Services	3		3
117	C-HEALTH OF LEBANON	Medical Services	10	(10)	-
118	CHERIPKO, ROBERT L	Various Services	7		7
119	CHIROPRACTIC CENTER	Medical Services	10	(10)	-
120	CHODOSH, THOMAS B DO PA	Medical Services	95		95
121	CHRIS A MILLER	Various Services	90		90
122	CHRISTINE M MINTON	Various Services	75		75
123	CHRISTOPHER DONOFRIO	Various Services	19		19
124	CHRISTOPHER J HUHNS	Various Services	8		8
125	CHRISTOPHER L MIRACLE	Various Services	1		1
126	CHRISTOPHER P JUZENAS	Various Services	16		16
127	CHRISTOPHER R KRETZ	Various Services	372		372
128	CLARK, MARK	Professional Services	13		13
129	CLICK 4 COMPLIANCE	Professional Services	3,874		3,874
130	CLINICS OF NORTH TEXAS LLP	Medical Services	20	(20)	-
131	COLLINS ANTHONY HUITGER	Various Services	1		1
132	COLUMBUS BUFFALO SOLDIERS MC	Various Services	17	(17)	-
133	COLUMBUS COLLEGE OF ART & DESIGN	Media Services	4,062	(4,062)	-
134	COMDOC	Professional Services	3,581		3,581

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
135	COMMON GROUND SEMINARS INC	Training Services	1,227		1,227
136	COMMUNICATION COUNSEL OF AMERICA INC	Professional Services	123		123
137	COMMUNITY PHYSICIANS GROUP	Medical Services	16	(16)	-
138	COMPASS CONSULTING GROUP LLC	Consulting Services	329	(329)	-
139	COMPLIANCE CARTOONS	Professional Services	1,193	(1,193)	-
140	COMPUTERSHARE	Media Services	180		180
141	CONCENTRA HEALTH SERVICES INC	Medical Services	(3)	3	-
142	CONTINENTAL OFFICE FURNITURE C	Office Supplies and Services	13		13
143	CONXT CORPORATION	Consulting Services	3,917		3,917
144	COPYRIGHT CLEARANCE CENTER INC	Professional Services	7,499		7,499
145	CORPORATE EXECUTIVE BOARD	Various Services	6,011	(6,011)	-
146	COSHOCTON COUNTY SHERIFFS OFFICE	Professional Services	59	(59)	-
147	COVENANT MEDICAL MANAGEMENT	Medical Services	(1)	1	-
148	CPP INC/DAVIES-BLACK PUBLISHING	Professional Services	13		13
149	CPS STATEMENT & PAPER MGMT SYSTEMS INC	Delivery Services	841	(841)	-
150	CQ-ROLL CALL INC	Media Services	1,013	(473)	540
151	CRC GROUP INC	Delivery Services	1,765		1,765
152	CREATIVE GROUP	Professional Services	734		734
153	CREDIT MARKET ANALYSIS LTD	Information Technology Services	946		946
154	CRESS, JEREMY R	Various Services	3		3
155	CRUZ, DAVID H MD PA MRO	Various Services	4		4
156	CS STARS LLC	Consulting Services	9,645		9,645
157	CURT D COOPER	Various Services	28		28
158	CYBERTECH INC	Information Technology Services	230		230
159	CYIENT INC	Professional Services	1,127		1,127
160	CYVEILLANCE INC	Professional Services	4,029		4,029
161	D & S MEDICAL SERVICES INC	Medical Services	4	(4)	-
162	DANIEL E ERNST	Various Services	20		20
163	DAUGHERTY, WILLIAM J	Various Services	1		1
164	DAVID A BEDFORD	Various Services	0		0
165	DAVID C KEHRES	Various Services	5	(5)	-
166	DAVID E AZUSENIS	Various Services	16		16
167	DAVID J LONG	Various Services	13		13
168	DAVID K HIRSHBERG	Various Services	38		38
169	DAVID M SIMPSON	Various Services	60		60
170	DAVID MATTHEW FEINBERG	Various Services	1	(1)	-
171	DAVID W BRADFORD	Various Services	45	(45)	-
172	DDI CUSTOMER SERVICE INC	Training Services	287		287
173	DEACONESS COMP CENTER	Professional Services	10		10
174	DEBORAH LEE TRENEFF	Various Services	6	(2)	4
175	DEBRA A BURCHETT	Various Services	4		4
176	DEBRA A TYGRET	Various Services	4		4
177	DEBRA A WILLIAMS	Various Services	1		1
178	DEER PARK	Various Services	8	(8)	-
179	DELAWARE, CITY OF	Various Services	7	(7)	-
180	DELOITTE & TOUCHE LLP	Professional Services	2,163		2,163
181	DENNIS AARON HAGY	Various Services	2		2
182	DENNIS E WELCH	Various Services	10	(10)	-
183	DENNIS P DEVENDRA	Various Services	13		13
184	DEREK M PETERS	Various Services	2		2
185	DHS WORLDWIDE	Delivery Services	1,637		1,637
186	DIANA M HEISHMAN	Various Services	1		1
187	DICKIE MCCAMEY & CHILCOTE	Legal Services	492		492
188	DIGIMIND INC	Professional Services	397		397
189	DILENSCHNEIDER GROUP INC	Professional Services	53,430		53,430
190	DISA INC	Medical Services	18		18
191	DOCTORS IMMEDIATE INC	Medical Services	17	(17)	-
192	DOCUSIGN INC	Professional Services	(4)		(4)
193	DOERNER SAUNDERS DANIEL & ANDERSON	Legal Services	274		274
194	DOLORES HAMMER	Various Services	4		4
195	DONADIO, PATRICK	Professional Services	724		724
196	DONALD G ROBERTSON	Various Services	40		40
197	DONALD J GENETIN	Various Services	34		34
198	DONALD KENNETH DEHOFF	Various Services	4		4
199	DONALD M FRANZ	Various Services	24		24
200	DONNA J CAMPBELL	Various Services	27	(15)	11
201	DORIS A COX	Various Services	8		8

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
202	DORSEY, R & CO INC	Consulting Services	19		19
203	DOUGHERTY, HANNEMAN & SNEDAKER, LLC	Legal Services	(4)		(4)
204	DOUGLAS E HOOSIER	Various Services	3	(3)	1
205	DOUGLAS M COLLINS	Various Services	70		70
206	DRUG TESTING USA	Medical Services	2,060		2,060
207	DWAYNE A WOODRUFF	Various Services	10		10
208	EAGLE EXHIBIT SERVICES INC	Consulting Services	162		162
209	EARLY, CHARLES	Consulting Services	1,263		1,263
210	EARTH NETWORKS	Professional Services	38		38
211	EARTHPRO EXCAVATION LLC	Various Services	90		90
212	EAST CENTRAL CAREER PROGRAMS	Professional Services	100	(100)	-
213	EBS CO SUBSCRIPTION SERVICES	Various Services	(18)		(18)
214	E-COM INC	Professional Services	423		423
215	EDDIE D HAMPTON	Various Services	46	(19)	27
216	EDISON ELECTRIC INSTITUTE	Professional Services	6,120		6,120
217	ELAN TECHNOLOGIES	Information Technology Services	30		30
218	ELKHART BINDING INC	Printing Services	2	(2)	-
219	ELLEN A MCANINCH	Various Services	36	(13)	23
220	EMBASSY SUITES HOTEL COLUMBUS AIRPORT	Various Services	404	(404)	-
221	EMERSON, ROYCE	Professional Services	27		27
222	ENERGY EXEMPLAR LLC	Professional Services	35,231		35,231
223	EPIS INC	Software Services	2,844		2,844
224	ERIC J DAVIS	Various Services	1		1
225	ERNST & YOUNG	Consulting Services	18,161		18,161
226	EUGENE E GLOSS	Various Services	5		5
227	EVA-MARIE CAROLINE WINTER	Various Services	26		26
228	EXPERIS FINANCE US LLC	Financial Services	5,632		5,632
229	EXPERIS US INC	Consulting Services	5,041		5,041
230	EXPRESS STAR	Professional Services	5		5
231	EXTENSIS	Software Services	455		455
232	EYE CENTER FOUNDATION	Medical Services	32	(32)	-
233	FACTIVA INC	Professional Services	1,826		1,826
234	FAHRENHEIT IT INC	Staffing Services	24,732		24,732
235	FAMILY CARE CENTER LLC	Medical Services	7	(7)	-
236	FAMILY DOCTOR OF NATCHITOCHES INC	Medical Services	9	(9)	-
237	FAMILY MEDICAL WALK-IN CLINIC	Medical Services	311	(311)	-
238	FAMILY PHYSICIANS OF MARION	Medical Services	7	(7)	-
239	FAMILYCARE SPECIALISTS	Medical Services	5	(5)	-
240	FEDEX	Delivery Services	345	(3)	342
241	FIELDS, DEHMLow & VESSELS, LLC	Legal Services	(7)		(7)
242	FINDLY TALENT	Professional Services	119		119
243	FIREPROOF RECORDS CENTER	Data Storage	10,533		10,533
244	FIRST ASSIST ABINGDON	Medical Services	8	(8)	-
245	FIRST MEDICAL URGENT FAMILY CARE CENTER	Medical Services	6	(6)	-
246	FITCH SOLUTIONS INC	Professional Services	671		671
247	FLAHERTY SENSABAUGH BONASSO PLLC	Legal Services	(42)		(42)
248	FLYNN, JASON	Professional Services	16		16
249	FORDYCE, RICHARD W	Various Services	4		4
250	FORSYTHE SOLUTIONS GROUP INC	Professional Services	-		-
251	FOX OCCUPATIONAL MEDICAL CENTER	Medical Services	3	(3)	-
252	FOX RURAL HEALTH CLINIC	Medical Services	7	(7)	-
253	FRANCIS A GINOCCHI	Various Services	24	(24)	-
254	FRANKLIN COUNTY SHERIFFS DEPT	Professional Services	18	(18)	-
255	FRANKLIN IMAGING	Media Services	49,616	(5,093)	44,524
256	FRANKLIN L MILLS	Various Services	61		61
257	FREDERICK, JENNIFER J	Various Services	16		16
258	FRILOT LLC	Legal Services	(29)		(29)
259	FSG TECHNOLOGY SERVICES	Professional Services	81		81
260	FUJITSU COMPUTER PRODUCTS OF AMERICA INC	Software Services	124		124
261	FUTRIX LTD	Information Technology Services	3,091		3,091
262	GALLAGHER CONSULTING GROUP INC	Professional Services	439		439
263	GALLIA COUNTY SHERIFFS OFFICE	Professional Services	19	(19)	-
264	GALLUP INC	Professional Services	24,503		24,503
265	GARDINER, WILLIAM H	Various Services	4		4
266	GAYDOS, STEPHEN J	Various Services	4		4
267	GEARY, PORTER & DONOVAN	Legal Services	(15)		(15)
268	GENESIS HEALTHCARE SYSTEM	Medical Services	(15)	15	-

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
269	GENESIS OCCUPATIONAL HEALTH SV	Medical Services	77	(77)	-
270	GEORGE ATTAH-ASANTE	Various Services	149		149
271	GERBER, KEVIN L	Professional Services	73		73
272	GERGELY LAW OFFICES, P. C	Legal Services	(4)		(4)
273	GINA E MAZZEI-SMITH	Various Services	66	(66)	-
274	GINA M BLEDSOE	Various Services	11	(11)	-
275	GLASURE, JOHN	Professional Services	13		13
276	GLOBAL EMPLOYMENT SOLUTIONS	Staffing Services	(55)		(55)
277	GLORI E FITCH	Various Services	1	(1)	-
278	GOHR, JOELLEN	Media Services	24		24
279	GOOD SHEPHERD OCCUPATIONAL MEDICINE	Medical Services	224	(224)	-
280	GOOGLE INC	Software Services	3,335		3,335
281	GRAYSON, ROBERT L	Professional Services	474		474
282	GRECHEN SHORE COURT REPORTING/LITIGATION	Legal Services	(4)		(4)
283	GREEN ARISIN	Legal Services	96	(96)	-
284	GREGG P O'NEILL	Various Services	-	-	-
285	GREGORY F STEGER	Various Services	1		1
286	GREGORY S HEITKAMP	Various Services	48	(48)	-
287	GRINDLE, TERRY	Professional Services	20		20
288	GROFF, LISA R	Various Services	2		2
289	HACKETT GROUP	Professional Services	63		63
290	HANDSON CENTRAL OHIO	Various Services	17	(17)	-
291	HEALTHCARE EXPRESS	Medical Services	80	(80)	-
292	HEATHER J FAGADAR	Various Services	22	(22)	-
293	HENRY C STEELE	Various Services	40		40
294	HESS, SUMMER	Professional Services	6		6
295	HEWITT ASSOCIATES LLC	Human Resources Services	27,167		27,167
296	HEYMAN TALENT INC	Professional Services	501		501
297	HIGGINS, MICHAEL D	Various Services	1		1
298	HIGHLAND DISTRICT HOSPITAL OCC HEALTH	Medical Services	4	(4)	-
299	HOLLY A ANTOS	Various Services	255		255
300	HOLSTON MEDICAL GROUP	Medical Services	6	(6)	-
301	HOLZER CLINIC	Medical Services	4	(4)	-
302	HOOTSUITE MEDIA INC	Media Services	2,489		2,489
303	HORACE HIGHLAND	Various Services	7		7
304	HUMAN RESOURCE ASSISTANCE HRA	Human Resources Services	3,160		3,160
305	HUMAN SYSTEMS DEVELOPMENT	Human Resources Services	1,143		1,143
306	I IMAGINE IT INC	Information Technology Services	2,603		2,603
307	I2SMS LLC	Professional Services	1,436		1,436
308	IBIS CONSULTING GROUP INC	Consulting Services	522		522
309	ICE BENCHMARK ADMIN LTD	Professional Services	270		270
310	ICE DATA LLP	Professional Services	302		302
311	ICE DATA LP	Professional Services	1,301		1,301
312	ICE MILLER	Legal Services	4,779	(4,779)	-
313	ICE MILLER WHITEBOARD	Professional Services	2,711	(2,711)	-
314	IDEGY INC	Communication Services	1,315		1,315
315	IHS GLOBAL INC	Professional Services	13,519		13,519
316	IJET INTERNATIONAL INC	Professional Services	914		914
317	INDUSTRIAL HEALTH WORKS	Medical Services	24	(24)	-
318	INFOBIND SYSTEMS INC	Professional Services	4	(4)	-
319	INFORMATION CONTROL CORP	Professional Services	38		38
320	INGRAM, JOHN	Professional Services	7		7
321	INSIGHT GLOBAL INC	Staffing Services	68		68
322	INTERNATIONAL ENERGY CREDIT ASSOCIATION	Professional Services	140		140
323	INTOPRINT TECHNOLOGIES	Media Services	117	(117)	-
324	INVISTA LTD	Software Services	2,306		2,306
325	IPREO LLC	Professional Services	582		582
326	IRINA G BILENKO	Various Services	10		10
327	ISAACS, KATHERINE W	Professional Services	1,469		1,469
328	ITRON INC	Consulting Services	935		935
329	JAIME BECKELHIMER	Various Services	4	(2)	2
330	JAMES G BURTON	Various Services	21	(11)	10
331	JAMES H GARRETT	Various Services	0	(0)	-
332	JAMES R BACHA	Various Services	32		32
333	JAMES R BROOKS	Various Services	29		29
334	JAMES R MEADE	Various Services	14		14
335	JAMES VANHORNE BALLANTYNE	Various Services	5		5

**PUBLIC SERVICE COMPANY OF OKLAHOMA
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Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
336	JANA L SOWARD	Various Services	22		22
337	JANET J HENRY	Various Services	13	(13)	-
338	JASON C CALLAHAN	Various Services	10	(5)	6
339	JASON D PARKER	Various Services	92		92
340	JASON M YODER	Various Services	97		97
341	JC ENTERTAINMENT	Various Services	81	(81)	-
342	JEANNE A SHERRY	Various Services	3		3
343	JEFFERSON COUNTY SHERIFF	Professional Services	52	(52)	-
344	JEFFREY A NEWMAN	Various Services	10		10
345	JEFFREY D CROSS	Various Services	6	(6)	-
346	JEFFREY W CONLEY	Various Services	10		10
347	JEFFREY W WILSON	Various Services	1		1
348	JENNIFER L SHAFFER	Various Services	12		12
349	JERALD R BOTELER	Various Services	30		30
350	JIYEON SUH	Various Services	246		246
351	JOANN T STEVENSON	Various Services	47		47
352	JODI M BUSCHMAN	Various Services	24		24
353	JOHN C CRESPO	Various Services	51		51
354	JOHN F SKIDMORE	Various Services	3	(3)	-
355	JOHN I DAVIS	Various Services	21		21
356	JOHN J POPOVICH	Various Services	24	(14)	11
357	JOHN O AARON	Various Services	12		12
358	JOHN R CEASE	Various Services	23		23
359	JOHN R SKIDMORE	Various Services	2		2
360	JOHNA E HAYS	Various Services	2		2
361	JOHNSON, CHRIS	Professional Services	27		27
362	JONATHAN D BARNHILL	Various Services	14		14
363	JONATHAN D PAINTER	Various Services	2		2
364	JORDAN, DEBRA	Various Services	16		16
365	JOSEPHINE MARIE CONER	Various Services	92		92
366	JOSHUA MCCLURG-GENEVESE	Various Services	992	(23)	969
367	JOSHUA W POLK	Various Services	208	(52)	155
368	JP MORGAN	Professional Services	3,625		3,625
369	JP MORGAN CHASE BANK	Professional Services	3,727		3,727
370	JP MORGAN CHASE CORPORATE CARD ACTIVITY	Various Services	29,787	(5,784)	24,003
371	JUAN M MARTINEZ	Various Services	2		2
372	JUDITH A MAUMUS	Various Services	11		11
373	JULIE A WAGNER	Various Services	8	(8)	-
374	JULIE ATCHISON RUTTER	Various Services	43	(27)	16
375	JUSTIN A HOLIGA	Various Services	4		4
376	JUSTIN P TOLPA	Various Services	10		10
377	KALINA, JOSEPH C	Various Services	4		4
378	KAREN M HILL	Various Services	23		23
379	KATHRYN C HAWKINS	Various Services	538		538
380	KATHY A MILLER	Various Services	262		262
381	KATHY L PILLAR	Various Services	1		1
382	KELLY D PEARCE	Various Services	3		3
383	KEMA INC	Software Services	2,027		2,027
384	KENNETH R FRAZIER	Various Services	7	(7)	-
385	KERRIE K CAMPBELL	Various Services	2	(2)	-
386	KESHAV CONSULTING SOLUTIONS LLC	Professional Services	50		50
387	KEY PERSONNEL	Staffing Services	6,506		6,506
388	KFORCE INC	Staffing Services	2,225		2,225
389	KIERSTED SYSTEMS LP	Legal Services	5,680		5,680
390	KIMBERLY J CASEY	Various Services	7		7
391	KIMBERLY L MITCHELL	Various Services	18		18
392	KINETIC INSIGHTS LLC	Professional Services	659		659
393	KING BUSINESS INTERIORS INC	Office Supplies and Services	4,463		4,463
394	KINGS DAUGHTERS MEDICAL CENTER	Medical Services	6	(6)	-
395	KIPLINGER WASHINGTON EDITORS INC	Professional Services	290		290
396	KIRK A NOFZINGER	Various Services	43		43
397	KNOX, KEITH A	Professional Services	8		8
398	KOBEL, JO E	Professional Services	27		27
399	KOORSEN FIRE & SECURITY	Professional Services	3	(3)	-
400	KPC MEDIA GROUP INC	Media Services	6	(6)	-
401	KPMG LLP	Legal Services	9,466		9,466
402	KRAMER, RITA K	Various Services	4		4

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Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
403	KRIEGER, MICHAEL MD	Medical Services	9		9
404	KRUPINSKI, TODD	Professional Services	7		7
405	LABETTE HEALTH	Medical Services	5	(5)	-
406	LADONNA KAY FILE	Various Services	6		6
407	LAKAMO RECRUITING COMPANY	Human Resources Services	20		20
408	LAKE REGION HEALTHCARE	Medical Services	8	(8)	-
409	LANE AVIATION	Professional Services	(5)	5	-
410	LANIER, CHARLES R	Professional Services	4		4
411	LAURA MARIE FISCHER	Various Services	34		34
412	LAUREN E JAMES	Various Services	53	(53)	-
413	LAW & ORDER RECORD RETRIEVAL	Legal Services	(5)		(5)
414	LAW OFFICE OF DOUGLAS G. BELLON, P.C.	Legal Services	(9)		(9)
415	LAW OFFICE OF PAUL W. TURNER PLLC	Legal Services	(4)		(4)
416	LAWTON CONSTITUTION	Professional Services	32		32
417	LAZ PARKING	Various Services	158	(158)	-
418	LBM OFFICE SOLUTIONS INC	Delivery Services	10	(10)	-
419	LCR	Information Technology Services	1,425	(1,425)	-
420	LEADERPROMOS.COM	Professional Services	254		254
421	LEADERSHIP COLUMBUS	Various Services	308	(308)	-
422	LEADERSHIP DIRECTORIES INC	Various Services	240	(240)	-
423	LEADINGEDGE PERSONNEL LTD	Staffing Services	396		396
424	LENGERICH, JOEL C	Professional Services	55		55
425	LESKOWITZ, MARK J	Various Services	1		1
426	LEWIS F ZBACNIK	Various Services	199		199
427	LEXIS NEXIS	Software Services	2,994		2,994
428	LGH PULASKI OCCUPATIONAL HEALTH SERVICES	Medical Services	12	(12)	-
429	LIBRARY SERVICES INC	Professional Services	402		402
430	LINDA ANN OSHMAN	Various Services	168		168
431	LINDA R MICHAEL	Various Services	7		7
432	LINDA S COSBY	Various Services	2		2
433	LINDSAY M CHAMBERS	Various Services	3		3
434	LISTONS PAINTING INC	Professional Services	108		108
435	LITHAPRINT INC	Media Services	728		728
436	LITTLER MENDELSON PC	Legal Services	1,106		1,106
437	LOUIS O HOSEK	Various Services	24	(11)	13
438	LOUISIANA, STATE OF	Environmental Services	401	(401)	-
439	LUIS A VILLAGOMEZ	Various Services	14		14
440	MAM SQUARED CONSULTING LLC	Consulting Services	81		81
441	MANIFEST SOLUTIONS CORP	Information Technology Services	2,081		2,081
442	MANPOWER	Staffing Services	16,522	(3,881)	12,641
443	MARBLE CLIFF OIL COMPANY	Professional Services	1,693		1,693
444	MARCONI GARAGE	Various Services	39		39
445	MARFA COMMUNITY HEALTH CLINIC	Medical Services	6	(6)	-
446	MARIETTA OCCUPATIONAL HEALTH	Medical Services	29	(29)	-
447	MARILYN M WILLIS	Various Services	38	(25)	13
448	MARK A BECKER	Various Services	4		4
449	MARK F ROSATI	Various Services	1		1
450	MARLENE KAY WILSON	Various Services	30	(8)	22
451	MARTIN E FELDMANN	Various Services	162	(162)	-
452	MARTIN LUTHER KING JR	Various Services	19		19
453	MARTIN S ROSENTHAL	Various Services	16		16
454	MARY C POLASEK	Various Services	28		28
455	MARY J GRIMM	Various Services	29		29
456	MARYANNE R SWEENEY	Various Services	5		5
457	MATTHEW J SATTERWHITE	Various Services	14		14
458	MATTINGLY, TODD	Professional Services	20		20
459	MAVERICK COUNTY MEDICAL FAMILY	Medical Services	11	(11)	-
460	MAXIM GROUP	Financial Services	20,897		20,897
461	MAXIMATION INC	Information Technology Services	83		83
462	MAYHEW, CHARLA ALYSE	Media Services	4		4
463	MCAFFEE, CHRISTOPHER	Professional Services	8		8
464	MCCAMEY HOSPITAL	Medical Services	-	-	-
465	MCCLINTOCK, JEAN S	Communication Services	1,941		1,941
466	MCCLINTOCK, JOHN J	Communication Services	319		319
467	MCDONALD-CARTER SHARPENING SERVICE	Professional Services	27	(27)	-
468	MCNEILL, JOHN LEE DO PA	Medical Services	(1)		(1)
469	MEARS, GREGORY H DO	Medical Services	6		6

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Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
470	MEDEXPRESS UGENT CARE PC VIRGINIA	Medical Services	7	(7)	-
471	MEDWORKS OCCUPATIONAL MEDICINE	Medical Services	9	(9)	-
472	MEIER, WILLIAM J	Various Services	4		4
473	MELANIE J DAVIS	Various Services	13		13
474	MELINDA L JONES	Various Services	153		153
475	MELISSA A PHILLIPS	Various Services	(1)	1	-
476	MELISSA M HANNI	Various Services	6		6
477	MELISSA M PERSON	Various Services	3		3
478	MERCY MEDICAL CENTER	Medical Services	4	(4)	-
479	METAL TECH INC	Various Services	160	(160)	-
480	MICHAEL A FACKLER	Various Services	6		6
481	MICHAEL G MEADE	Various Services	80	(22)	58
482	MICHAEL LEVINSON	Various Services	(3)		(3)
483	MICHAEL N OSER	Various Services	(4)		(4)
484	MICHAEL R TAYLOR	Various Services	1		1
485	MICHAEL W COFFEY	Various Services	0		0
486	MICHELE L POLLOCK	Various Services	20		20
487	MICHELLE E WOOD	Various Services	28		28
488	MICROEDGE LLC	Consulting Services	318		318
489	MID-CITY ELECTRIC CO	Professional Services	212		212
490	MILLER & CHEVALIER	Legal Services	758		758
491	MINDSET DIGITAL LLC	Training Services	385		385
492	MISSOURI DEPT OF REVENUE	Various Services	1	(1)	-
493	MODERNNETWORKS IR LLC	Professional Services	270		270
494	MODIS	Consulting Services	42		42
495	MOHAMMAD A AJLOUNI	Various Services	13		13
496	MOLLY ANN BEHRE	Various Services	30	(14)	16
497	MONICA R PARKER	Various Services	279		279
498	MOODYS ANALYTICS INC	Consulting Services	8,898		8,898
499	MORGAN LEWIS & BOCKIUS LLP	Legal Services	299		299
500	MORGAN, MARCIA A	Various Services	60		60
501	MUNSEY, LILA P	Various Services	-		-
502	MYERS, ELIZABETH A	Various Services	(24)		(24)
503	NAACP	Professional Services	16		16
504	NASDAQ OMX GROUP INC	Professional Services	8,589		8,589
505	NATIONAL RECORDS CENTERS INC	Professional Services	32,494		32,494
506	NAVEX GLOBAL INC	Software Services	1,538		1,538
507	NAVIGATOR MANAGEMENT PARTNERS	Consulting Services	2,890		2,890
508	NAVIGATOR MANAGEMENT PARTNERS LLC	Consulting Services	321		321
509	NEAL J HARTLEY	Various Services	40		40
510	NEOPOST	Delivery Services	919	(716)	203
511	NETWORK & SECURITY TECH INC	Information Technology Services	1,120		1,120
512	NETWORK & SECURITY TECHNOLOGIES	Information Technology Services	27,119		27,119
513	NEW ALBANY, VILLAGE OF	Information Technology Services	17	(17)	-
514	NICHOLAS B TIPPLE	Various Services	12	(12)	-
515	NICHOLAS K AKINS	Various Services	3	(3)	-
516	NICHOLAS P FOLIGNO	Various Services	5		5
517	NICHTER, JOHN	Professional Services	14		14
518	NORMA C SHELTON	Various Services	99	(99)	-
519	NORMAN REGIONAL OCCUPATIONAL MEDICINE	Medical Services	3	(3)	-
520	OCCUMED HEALTH CENTER	Medical Services	10	(10)	-
521	OCCUMED LLC	Medical Services	67	(67)	-
522	OCCUPATIONAL HEALTH CENTERS OF SW PA	Medical Services	(13)	13	-
523	OCCUPATIONAL HEALTH CENTERS OF THE SW PA	Medical Services	216	(216)	-
524	OCCUPATIONAL HEALTH CNT FOR OCCUP HLTH	Medical Services	48	(48)	-
525	ODELL, ROGER L	Various Services	4	(4)	-
526	OFFICEMAX	Office Supplies and Services	(2,812)		(2,812)
527	OGLETREE DEAKINS NASH SMOAK & STEWART	Legal Services	59		59
528	OHIO CAT	Professional Services	12,357	(12,357)	-
529	OHIO VALLEY PHYSICIANS	Medical Services	9	(9)	-
530	OKLAHOMA ASSOCIATION OF	Professional Services	100	(100)	-
531	OKLAHOMA DEPARTMENT OF	Professional Services	337	(337)	0
532	OKLAHOMA EMPLOYMENT SECURITY	Professional Services	13	(13)	-
533	OLDE SUMMIT TOWNE RESTAURANT & GIFT SHOP	Various Services	15	(15)	-
534	ONPOWER INC	Professional Services	2,821		2,821
535	OPEN ACCESS TECHNOLOGY INTERNATIONAL INC	Software Services	339		339
536	OPTIMAL PRODUCT LTD	Professional Services	95		95

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Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
537	ORACLE AMERICA INC	Software Services	956		956
538	OVERSIGHT SYSTEMS INC	Software Services	7,480		7,480
539	OXFORD CONSULTING GROUP	Consulting Services	41		41
540	PARKVIEW OCCUPATIONAL HEALTH CENTERS INC	Medical Services	7	(7)	-
541	PAROS BUSINESS PARTNERS INC	Consulting Services	772		772
542	PAUL F BURDEAUX	Various Services	93		93
543	PAUL H LOEFFELMAN	Various Services	6	(6)	-
544	PAUL M DOBER	Various Services	1		1
545	PAUL PETERSON COMPANY	Professional Services	187		187
546	PAUL R PENNINO	Various Services	4		4
547	PEAK-RYZEX INC	Consulting Services	58		58
548	PENNSYLVANIA CONTINUING LEGAL EDUCATION	Various Services	2	(2)	-
549	PENNY E DORNETTE	Various Services	54		54
550	PEOPLECLICK INC	Human Resources Services	1,450		1,450
551	PEOPLEFACTS LLC	Professional Services	183	(9)	174
552	PEOPLES CLINIC	Medical Services	20	(20)	-
553	PETROLEUM CLUB OF SHREVEPORT	Professional Services	2	(2)	-
554	PHYSICAL EXAMS INC	Medical Services	101		101
555	PHYSICIANS TREATMENT CENTER	Medical Services	52		52
556	PIKE COUNTY	Professional Services	24	(24)	-
557	PIRA ENERGY GROUP	Consulting Services	3,095		3,095
558	PITNEY BOWES	Various Services	87	(87)	-
559	PLATTS	Professional Services	361		361
560	POLASKI, BRAD	Professional Services	7		7
561	POMEROY IT SOLUTIONS SALES COM	Information Technology Services	7,147		7,147
562	PORTER WRIGHT MORRIS & ARTHUR	Legal Services	15,350		15,350
563	POSTMASTER	Delivery Services	5,473	(5,474)	(1)
564	POWLEDGE OCCUPATIONAL MED PC	Medical Services	20	(20)	-
565	PRABHU, SMITA P	Various Services	3		3
566	PRESSTEK INC	Delivery Services	723	(723)	-
567	PRICEWATERHOUSE COOPERS LLP	Consulting Services	67,912		67,912
568	PRIMARY CARE CENTERS OF EASTERN KENTUCKY	Medical Services	13	(13)	-
569	PROFESSIONAL CONSTRUCTION SERV	Professional Services	413		413
570	PROGRESSIVE BUSINESS PUBLICATIONS	Subscription Services	21		21
571	PROSOFT TECHNOLOGY GROUP INC	Information Technology Services	157		157
572	PROVIDE TECHNOLOGIES LLC	Professional Services	330		330
573	PTX TECH LLC	Professional Services	1,651		1,651
574	PURCHASE POWER	Delivery Services	49	(49)	-
575	QUANTUM CORPORATION	Data Storage	238		238
576	QUICK SOLUTIONS INC	Professional Services	16,890		16,890
577	R C SIMPSON INC	Legal Services	79		79
578	R2 ENERGY SERVICES LLC	Professional Services	148		148
579	RACHEL A HAMMER	Various Services	0		0
580	RANDAL E ROPER	Various Services	23	(23)	-
581	RANDALL L MARTIN	Various Services	0		0
582	RANDSTAD ENGINEERING	Staffing Services	53		53
583	RANDY G RYAN	Various Services	16		16
584	RASI, ANTHONY D DO	Medical Services	26		26
585	RBS ASSET FINANCE	Financial Services	22		22
586	REBECCA B COMPTON	Various Services	3	(1)	2
587	RED CLAY CONSULTING INC	Professional Services	3,860		3,860
588	REESE MEDICAL ASSOCIATES	Medical Services	14	(14)	-
589	REGIONAL, THE	Medical Services	38		38
590	RELA	Professional Services	217		217
591	RENFORTH, SCOTT	Professional Services	13		13
592	REPUBLIC SERVICES, INC	Professional Services	(4)		(4)
593	REPUBLIC TITLE OF TEXAS INC	Professional Services	3	(3)	-
594	RENEW INTERNATIONAL LLC	Professional Services	406		406
595	REYNOLDS TAX CONSULTANTS LLC	Professional Services	26,427		26,427
596	RICHARD H HOFFMAN	Various Services	24		24
597	RICHARD J. LINDROTH	Various Services	(4)		(4)
598	RICHARD L GRAY	Various Services	1		1
599	RICHARDS & CONNOR	Various Services	(9)		(9)
600	RICK L DELLINGER	Various Services	71	(53)	18
601	RICOH USA INC	Printing Services	1,554	(937)	617
602	RIGHT MANAGEMENT	Various Services	(546)		(546)
603	RIGHT MANAGEMENT INC	Professional Services	518		518

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Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
604	RISSING STRATEGIC LLC	Professional Services	2,457	(2,457)	-
605	RITA BRAUNECK LLC	Professional Services	230		230
606	RITA J ROMINE	Various Services	9		9
607	RIVEL RESEARCH GROUP	Financial Services	498		498
608	ROANOKE COUNTY	Various Services	93	(93)	-
609	ROB HARDIN PHOTOGRAPHY	Media Services	810		810
610	ROBERT BUDD HAEMER	Various Services	18		18
611	ROBERT G COHN	Various Services	28		28
612	ROBERT H LESENE	Various Services	118		118
613	ROBERT HALF TECHNOLOGY	Staffing Services	4,202		4,202
614	ROBERT M HILL	Various Services	2		2
615	ROBERT M JOHNSON	Various Services	2		2
616	ROBERT W PADDY	Various Services	14		14
617	ROBIN ENTERPRISES CO	Consulting Services	276		276
618	ROE, TODD E	Professional Services	26		26
619	ROETZEL & ANDRESS	Legal Services	(36)		(36)
620	ROGER K CLEVELAND	Various Services	18		18
621	RONALD J. FLORA	Various Services	(15)		(15)
622	RONDA K MEGGER	Various Services	2		2
623	ROWANDA MICHELLE WILLIAMS	Various Services	95	(95)	-
624	ROXIE I HAYNAM	Various Services	28		28
625	ROY E DICKSON	Various Services	21		21
626	ROYAL BANK OF SCOTLAND PLC	Financial Services	755	(755)	-
627	ROYAL DOCUMENT DESTRUCTION INC	Media Services	122		122
628	SAFEHOUSE SIGNS INC	Media Services	41	(41)	-
629	SANDRA K LOY	Various Services	72	(72)	-
630	SANDRA M NESSING	Various Services	106	(0)	106
631	SAS INSTITUTE INC	Professional Services	24,204		24,204
632	SAVAGE BAUM GLASS & HART PLLC	Legal Services	(27)		(27)
633	SCALZO, LISA MARIE	Professional Services	199	(199)	-
634	SCANTRON	Data Management	418		418
635	SCHUITMAKER COOPER SCHUITMAKER CYPHER	Legal Services	(4)		(4)
636	SCIENTIFIC INVESTIGATION & INSTRUCTION	Various Services	144		144
637	SCINDRA S KOLECKI	Various Services	24		24
638	SCOTT M BINION	Various Services	13		13
639	SEAN M BLETZACKER	Various Services	10		10
640	SECREST, HILL, BUTLER & SECREST	Legal Services	(4)		(4)
641	SENN DELANEY	Professional Services	130,542		130,542
642	SHAEN R SOMERLOT	Various Services	30		30
643	SHAHRIYAR S BAIG	Various Services	25		25
644	SHANNON M NORMAN	Various Services	44		44
645	SHAREHOLDER.COM	Consulting Services	282	(282)	-
646	SHAWNEE OCCUPATIONAL MEDICINE	Medical Services	6	(6)	-
647	SHEFFIELD SCIENTIFIC LLC	Professional Services	56		56
648	SHELLIE B REIDER	Various Services	378	(56)	322
649	SHERMETRE J POLLARD	Various Services	3		3
650	SHERYL J CLEAVER	Various Services	20		20
651	SHI INTERNATIONAL CORP	Software Services	757		757
652	SHREVEPORT CLUB	Professional Services	63	(63)	-
653	SHURTLEFF, ROSS	Professional Services	20		20
654	SIGNOR, AVERY III	Human Resources Services	15		15
655	SILCO FIRE PROTECTION COMPANY	Professional Services	73		73
656	SKEWES, W MATTHEW MD	Various Services	8		8
657	SNL FINANCIAL	Various Services	12,398		12,398
658	SODEXO INC & AFFILIATES	Various Services	1,294		1,294
659	SOURCE HR	Professional Services	1,323		1,323
660	SOURCE4	Professional Services	114	(114)	-
661	SOUTHEAST LABOR & MANAGEMENT PUBLIC	Professional Services	329	(329)	-
662	SOUTHEASTERN EMERGENCY PHYSICIANS	Medical Services	45	(45)	-
663	SOUTHERN PLAINS MED CNTR	Medical Services	42	(42)	-
664	SPANGLER PRODUCTION & DESIGN	Professional Services	103	(34)	69
665	SPEAK OUR LANGUAGE LLC	Professional Services	98		98
666	SPECIALTY TECHNICAL PUBLISHERS	Environmental Services	1,551		1,551
667	SPINE ABILENE	Medical Services	16		16
668	SPRING HOUSE WATER CO INC	Professional Services	34		34
669	ST JOHN URGENT CARE CENTER	Medical Services	94	(94)	-
670	STANDARD & POORS	Professional Services	7,820		7,820

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2014**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
671	STANDLEY LAW GROUP LLP	Consulting Services	3		3
672	STEPHEN A MOLICK	Various Services	15		15
673	STEPHEN D THOMAS	Various Services	1		1
674	STEPHEN G WILL	Various Services	74	(74)	-
675	STEPTOE & JOHNSON	Legal Services	4,806		4,806
676	STERLING, JEFF	Professional Services	13		13
677	STEVEN J BEATY	Various Services	0	(0)	-
678	STEVEN K TAYLOR	Various Services	1		1
679	STEVENSON, JOANN T	Professional Services	100		100
680	STONEWALL COLUMBUS INC	Human Resources Services	214	(214)	-
681	SUCCESSFACTORS	Information Technology Services	37		37
682	SUNITA G MODAK	Various Services	151		151
683	SUPPLY DISTRIBUTION SYSTEMS INC	Professional Services	322	(322)	-
684	SUSAN I SCHEER	Various Services	3		3
685	SUSAN M BLAN	Various Services	20		20
686	SUSAN S SMITH	Various Services	8		8
687	SUSANNAH M HANNIS	Various Services	4		4
688	SUTTER HEALTH	Medical Services	2	(2)	-
689	SW SPORTS & IND REH	Medical Services	18	(18)	-
690	SWINSON-LAKE, CARMON R	Various Services	28		28
691	SYNERGY CONSULTANTS LLC	Professional Services	699		699
692	SYSTEMS WEST PERFORMANCE LLC	Professional Services	4,497		4,497
693	SYSTRENDS USA	Professional Services	2,061		2,061
694	TABLEAU SOFTWARE INC	Software Services	739		739
695	TALENT STRATEGY GROUP LLC	Professional Services	78		78
696	TALKPOINT	Professional Services	197		197
697	TAMMY L GILES	Various Services	163		163
698	TARA M COOPER	Various Services	30		30
699	TATTLETALE PORTABLE ALARM SYSTEMS INC	Various Services	107		107
700	TAX EXECUTIVES INSTITUTE INC	Professional Services	5		5
701	TECHNICAL OPERATIONS	Professional Services	115	(115)	-
702	TEKMARK GLOBAL SOLUTIONS LLC	Professional Services	5,168		5,168
703	TEKSYSTEMS	Staffing Services	1,199		1,199
704	TELVENT DTN	Professional Services	997		997
705	TERESA L DARST	Various Services	6		6
706	TEXAS ALCOHOL & DRUG TESTING SERVICE INC	Medical Services	10	(10)	-
707	TEXAS MEDCLINIC	Medical Services	18	(18)	-
708	THE LAW OFFICE OF ANTHONY W. GRECO, LPA	Legal Services	(2)		(2)
709	THERESA M MARKS	Various Services	3		3
710	THOMAS A HOLLIDAY	Various Services	1		1
711	THOMAS B CHODOSH DO PA	Professional Services	(2)		(2)
712	THOMAS DOOR CONTROLS INC	Professional Services	43		43
713	THOMAS E MITCHELL	Various Services	(7)		(7)
714	THOMAS EDWARD GANT	Various Services	55		55
715	THOMAS G BERKEMEYER	Various Services	51	(51)	-
716	THOMAS G PUCHERIL	Various Services	8		8
717	THOMAS H DAWSON	Various Services	40	(3)	37
718	THOMAS MEMORIAL HOSPITAL	Medical Services	98	(98)	-
719	THOMAS W DEHAVEN	Various Services	22		22
720	THOMSON REUTERS (MARKETS) LLC	Professional Services	2,536		2,536
721	THRIFTY CAR RENTAL	Professional Services	(34)		(34)
722	TIME WARNER CABLE	Professional Services	(1,209)		(1,209)
723	TIMOTHY C BOWMAR	Various Services	23	(5)	18
724	TIMOTHY J NOLIN	Various Services	283		283
725	TIMOTHY L OHLINGER	Various Services	23		23
726	TOMPKINS PRINTING EQUIPMENT COMPANY	Printing Services	439	(439)	-
727	TONY L TRIPLETT	Various Services	6		6
728	TORRELL CONSULTING LLC	Professional Services	84		84
729	TOUCHSTONE MERCHANDISE GROUP	Professional Services	2,294	(2)	2,292
730	TOWERS WATSON PENNSYLVANIA INC	Human Resources Services	718		718
731	TRAVEL SOLUTIONS INC	Travel Services	8,510		8,510
732	TRIAL LAWYERS, P.C.	Legal Services	(14)		(14)
733	TRINITY WORK CARE	Professional Services	4		4
734	TROUTMAN SANDERS LLP	Consulting Services	346		346
735	TROY ALAN STARR	Various Services	4	(4)	-
736	TULSA MED CENTER	Medical Services	42		42
737	TULSA WORLD	Media Services	39		39

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
738	TWIN COUNTY FAMILY CARE CENTERS INC	Medical Services	5	(5)	-
739	TWIN FOUNTAINS WALK IN CLINIC	Medical Services	14	(14)	-
740	TYMETRIX	Software Services	2,322		2,322
741	ULMER & BERNE LLP	Legal Services	(19)		(19)
742	UNICON INTERNATIONAL INC	Information Technology Services	220		220
743	UNITED CONTROLS GROUP INC	Professional Services	1,233		1,233
744	UNITED PARCEL SERVICE	Delivery Services	7,380	(2,848)	4,531
745	UNITED RENTALS	Professional Services	(157)		(157)
746	UNITED STATES TREASURY	Various Services	1		1
747	UNIVERSAL VAT SERVICES	Tax Services	(33)		(33)
748	UNIVOC CONSULTING INC	Professional Services	1,819		1,819
749	URGENT CARE CLINIC OF ATOKA PC	Medical Services	20	(20)	-
750	US HEALTH WORKS MEDICAL GROUP TN PC	Medical Services	23	(23)	-
751	US HEALTHWORKS	Medical Services	32	(32)	-
752	US POSTAL SERVICE	Delivery Services	5,206	(1,381)	3,824
753	UTILITIES INTERNATIONAL	Software Services	182		182
754	VALENTINI, WENDY J	Professional Services	0		0
755	VALLEY DAY & NIGHT CLINIC	Medical Services	101		101
756	VAN NESS FELDMAN	Legal Services	13,732		13,732
757	VANCE & RENZ LLC	Professional Services	510		510
758	VECTRA	Professional Services	897		897
759	VENKATA N MIRIYALA	Various Services	38	(38)	-
760	VENTYX INC	Software Services	7,227		7,227
761	VEOLIA ENVIRONMENTAL SERVICES	Environmental Services	1,434		1,434
762	VERDANTIS INC	Data Storage	1,239		1,239
763	VERNON DAILY RECORD	Professional Services	10	(10)	-
764	VERNON RECORD	Professional Services	27	(27)	-
765	VICKI B MARTIN	Various Services	50		50
766	VICTORIA ANN LARABEE	Various Services	3	(3)	-
767	VICTORY MEDIA INC	Media Services	210		210
768	VOCUS INC	Professional Services	2,016		2,016
769	WAGSTAFF ALVIS STUBBEMAN SEAMSTER	Legal Services	29,924		29,924
770	WALLACE, CHAD	Professional Services	10		10
771	WALSH, JIM	Professional Services	43		43
772	WALSH, RANDY	Professional Services	13		13
773	WARD, GREGORY	Professional Services	37		37
774	WATSON & RENNER	Consulting Services	4,793		4,793
775	WATSON, BRIAN	Professional Services	53		53
776	WAYLON P BINKLEY	Various Services	1		1
777	WAYNE L HURT	Various Services	11		11
778	WEB PROFESSIONALS.NET	Information Technology Services	865		865
779	WEBFILINGS LLC	Software Services	6,714		6,714
780	WEBTRENDS CORPORATION	Information Technology Services	723		723
781	WELDER LESHIN LORENZ MCNIFF BUCHANAN	Legal Services	3,037		3,037
782	WELL AT WORK	Medical Services	17		17
783	WELLS TOWNSHIP	Professional Services	67	(67)	-
784	WEST CENTRAL OHIO REGIONAL HEALTHCARE	Medical Services	9	(9)	-
785	WEST TEXAS REHABILITATION CENTER	Medical Services	14	(14)	-
786	WEST VIRGINIA STATE POLICE	Professional Services	1,274	(1,274)	-
787	WESTERN GRAPHICS PLUS	Professional Services	228		228
788	WEYANT, TERRY	Professional Services	33		33
789	WHEELING HOSPITAL INC	Medical Services	48	(48)	-
790	WHOS WHO PUBLISHING COMPANY	Professional Services	524	(524)	-
791	WIESE USA	Professional Services	40	(40)	-
792	WILDMAN BUSINESS GROUP INC	Various Services	159	(159)	-
793	WILLIAM C HULSEY	Various Services	5		5
794	WILLIAM E JOHNSON	Various Services	2		2
795	WILLIAM H GARDINER	Various Services	64	(64)	-
796	WILLIAM J DEROY	Various Services	23		23
797	WILLIAM L HILDESON	Various Services	123		123
798	WINDOW BOOK INC	Professional Services	4,557		4,557
799	WOOD MACKENZIE INC	Professional Services	424		424
800	WORK KARE OF WILLIS KNIGHTON	Medical Services	76	(76)	-
801	WORKHEALTH	Medical Services	98	(98)	-
802	WORKHEALTH@CONVENIENT CARE	Medical Services	9	(9)	-
803	WORKPLACE ANSWERS LLC	Various Services	1,734		1,734
804	WW WILLIAMS	Professional Services	60		60

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO ACCOUNT 923 OUTSIDE SERVICES
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor Name	Service Performed	Amount	Adjustment to Cost of Service	Adjusted Amount
805	XEROX CORP	Printing Services	45,681	(6,603)	39,078
806	XEROX HR SOLUTIONS LLP	Information Technology Services	265		265
807	YELLOW CAB OF COLUMBUS	Various Services	9	(9)	-
808	YOUNG, BENJAMIN	Professional Services	8		8
809	ZACHARY W MCCULLOUGH	Various Services	40		40
810	ZEIGLER LEARNING LLC	Various Services	32		32
811	ZZ_MISCELLANEOUS	Various Services	59,457	(3,173)	56,284
812	Grand Total		<u>\$ 1,341,585</u>	<u>\$ (90,132)</u>	<u>\$ 1,251,453</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
Summary of Charges to Accounts Other Than FERC 923 Outside Services
For the Test Year Ended January 31, 2015

(1)		(2)	(3)	(4)	(5)	(6)
Line No.	Description	Journal ID	Schedule Reference	Amount	Adjustment to Cost of Service	Adjusted Amount
1	Accounts Payable	APACCXXXXX	W/P H-12-4	\$ 86,860,124	\$ (380,195)	\$ 86,479,929
2	Bank Fee Exp	BNKXX		87,402		87,402
3	Billing Jnls	BIOXX		(159,839)		(159,839)
4	Central Machine Shop Allocations	CMFXX		50		50
5	Compatible Unit Allocation	CUXXX		12,189,886		12,189,886
6	InterCompany Billings	INTCO		(47,187)		(47,187)
7	Oklahoma Joint Facility	OKXXX		(11,723,491)		(11,723,491)
8	R & D Clearing	RDXXX		129		129
9	Reclass /Corrections	Various		(314,957)		(314,957)
10	RVU Rider /SRR Rider	DVMX,SRRX,SYX		1,944,117		1,944,117
11	Storms Dec 2013	DMS13X		(1,824,264)		(1,824,264)
12	Stores Exp	STREX		111,786		111,786
13	Transmission SPP Exp	FCXXX		5,226,398		5,226,398
14	Work Mgmt (INDUS)	INDUS		(237,049)		(237,049)
15	Grand Totals			<u>\$ 92,113,105</u>	<u>\$ (380,195)</u>	<u>\$ 91,732,909</u>
16	Prior Reporting Year 02/13 - 01/14			<u>\$ 91,703,444</u>		

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF OUTSIDE SERVICES
NOT CHARGED TO 923 INCLUDED IN COST OF SERVICE
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Description	Schedule Reference	Amount	Adjustments to Cost of Service	Adjusted Total
1	Accounts Payable	W/P-H-12-4	\$ 4,887,359	\$ (131,281)	\$ 4,756,078
2	Billing Journals		(119,052)	2,746	(116,306)
3	Work Management System		10,631	0	10,631
4	Other		102	25	127
5	Grand Total		<u>\$ 4,779,040</u>	<u>\$ (128,509)</u>	<u>\$ 4,650,530</u>
6	Prior Reporting Year 2/13 - 01/14			\$ 3,385,319	

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
1	A & A TRANSFER COMPANY	562	Office Moving & Storage	\$ 111	\$	111
2		570	Office Moving & Storage	876.00	\$	876
3		588	Office Moving & Storage	520.00	\$	520
4		921	Office Moving & Storage	148.00	\$	148
5		935	Office Moving & Storage	153,434.43	\$	153,434
6	AA ELECTRIC & PLUMBING INC	935	Electric / Plumbing Maintenance	95,403.78	\$	95,404
7	AARGON AGENCY INC	903	Collection Services	19,563.68	\$	19,564
8	ABB INC	513	Professional Services	23,375.00	\$	23,375
9	ABC PROFESSIONAL TREE SERVICES INC	593	Vegetation Management	561,556.52	\$	561,557
10	ABSOLUTE INSULATION PRODUCTS	511	Building Maintenance	11,978.00	\$	11,978
11	ACTION FENCE INC	511	Grounds Maintenance	127,110.00	\$	127,110
12		512	Grounds Maintenance	1,310.00	\$	1,310
13	ADM ASSOCIATES INC	908	Temporary Labor	594,529.36	\$	594,529
14	ADVANCED TURBINE SUPPORT	513	Maintenance & Repair	38,260.75	\$	38,261
15	AERIAL SOLUTIONS INC	593	Right of Way Maintenance	119,200.77	\$	119,201
16	AIR ASSURANCE	511	Maintenance & Repair	2,780.50	\$	2,781
17		570	Maintenance & Repair	24,923.47	\$	24,923
18	AIRGAS USA LLC	505	Bottled Gases	9,171.43	\$	9,171
19		506	Bottled Gases	9,620.13	\$	9,620
20		512	Bottled Gases	85.00	\$	85
21		514	Bottled Gases	85.00	\$	85
22		549	Bottled Gases	126.35	\$	126
23		570	Bottled Gases	671.88	\$	672
24		588	Bottled Gases	11.78	\$	12
25		592	Bottled Gases	38.00	\$	38
26	ALIMAK HEK INC	511	Maintenance & Repair	37,897.00	\$	37,897
27	ALLENS ELECTRIC MOTOR SERVICE INC	512	Maintenance & Repair	58,092.00	\$	58,092
28		513	Maintenance & Repair	29,163.00	\$	29,163
29	ALLIED WASTE SERVICES	506	Waste Management	92,124.26	\$	92,124
30		588	Waste Management	37,230.85	\$	37,231
31	AMERICAN EFFICIENCY SERVICES L	506	Inspection Services	40.01	\$	40
32		511	Inspection Services	27,803.39	\$	27,803
33	AMERICAN POWER SERVICES INC	512	Maintenance & Repair	73,210.93	\$	73,211
34		513	Maintenance & Repair	10,685.00	\$	10,685
35	AMETEK SOLIDSTATE CONTROLS	513	Maintenance & Repair	11,355.64	\$	11,356
36	ANDREWS & FOSTER DRILLING CO	511	Maintenance & Repair	63,559.38	\$	63,559
37	APOGEE INTERACTIVE INC	908	Advertising Services	17,010.00	\$	17,010
38	APPLIED INDUSTRIAL TECHNOLOGIE	512	Industrial Services	33,289.39	\$	33,289
39	APPLIED INSPECTION SYSTEMS INC	512	Maintenance & Repair	17,187.50	\$	17,188
40	ASPLUNDH TREE EXPERT	570	Vegetation Management	1,218.16	\$	1,218
41		593	Vegetation Management	19,851,915.07	\$	19,851,915
42		930	Vegetation Management	757.86	\$	758
43	ASPLUNDH TREE EXPERT CO	506	Vegetation Management	13,724.00	\$	13,724
44	ASSOCIATED DIVERSIFIED SERVICES INC	582	Professional Services	7,152.14	\$	7,152
45		583	Professional Services	3,269.73	\$	3,270
46		588	Professional Services	19,931.61	\$	19,932
47		593	Professional Services	4,711.10	\$	4,711
48		930	Professional Services	85,068.47	\$	85,068
49	AT YOUR SERVICE RENTALS	506	Equipment Rental	1,400.97	\$	1,401
50		511	Equipment Rental	4,872.22	\$	4,872
51		512	Equipment Rental	8,768.30	\$	8,768
52	AUTOMATED MAIL SERVICE	586	Delivery Services	16,290.14	\$	16,290
53	AUTOMATIC PROTECTION SYS CORP	506	Fire & Safety Services	5,598.64	\$	5,599
54		510	Fire & Safety Services	4,966.30	\$	4,966
55		511	Fire & Safety Services	10,852.52	\$	10,853
56		512	Fire & Safety Services	64,435.75	\$	64,436
57		549	Fire & Safety Services	2,436.01	\$	2,436
58	B & A LANDSCAPE	562	Grounds Maintenance	44,297.40	\$	44,297
59		566	Grounds Maintenance	1,535.00	\$	1,535
60		582	Grounds Maintenance	29,531.60	\$	29,532
61	B & B ELECTRICAL & UTILITY CONTRACTORS	583	Electric Services	10,771.92	\$	10,772
62		588	Electric Services	14,425.00	\$	14,425
63		930	Electric Services	8,659.80	\$	8,660
64	B&A LANDSCAPE INC	562	Grounds Maintenance	6,013.20	\$	6,013
65		566	Grounds Maintenance	140.00	\$	140
66		582	Grounds Maintenance	4,008.80	\$	4,009
67	BARNETT PAVING AND SEALING LLC	511	Contract Labor	148,500.00	\$	148,500
68	BARNHART CRANE & RIGGING CO	512	Crane Services	9,737.75	\$	9,738
69		513	Crane Services	12,973.50	\$	12,974
70	BARRY SIBUL COMPANY	513	Professional Services	66,915.90	\$	66,916
71	BASIC INDUSTRIES	506	Maintenance & Repair	-	\$	-
72		511	Maintenance & Repair	704,071.74	\$	704,072
73		512	Maintenance & Repair	1,091,747.88	\$	1,091,748
74		513	Maintenance & Repair	58,659.87	\$	58,660
75		514	Maintenance & Repair	9,505.30	\$	9,505
76	BASLER ELECTRIC COMPANY	500	Electric Services	12,188.00	\$	12,188
77	BELGER CARTAGE SERVICE	505	Crane Services	1,559.25	\$	1,559

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
78		506	Crane Services	1,323.00	\$	1,323
79		512	Crane Services	6,425.99	\$	6,426
80		513	Crane Services	11,736.62	\$	11,737
81		514	Crane Services	945.00	\$	945
82	BENDMASTERS INC	511	Parts and Supplies	7,900.00	\$	7,900
83		512	Parts and Supplies	11,560.00	\$	11,560
84	BENNETT STEEL INC	510	Crane Services	315.00	\$	315
85		511	Crane Services	28,048.13	\$	28,048
86		512	Crane Services	61,041.26	\$	61,041
87		513	Crane Services	9,631.13	\$	9,631
88	BENTLY NEVADA INC	513	Professional Services	12,580.00	\$	12,580
89	BETTER ENTERPRISE SOLUTIONS CO	506	Professional Services	380,195.48	(380,195) \$	-
90	BISON ELECTRIC INC	569	Electric Services	157.40	\$	157
91		570	Electric Services	1,353.34	\$	1,353
92		580	Electric Services	326.80	\$	327
93		583	Electric Services	2,670.71	\$	2,671
94		584	Electric Services	25,251.64	\$	25,252
95		588	Electric Services	40,371.13	\$	40,371
96		592	Electric Services	1,590.34	\$	1,590
97		930	Electric Services	1,819.34	\$	1,819
98	BLUELINE RENTAL LLC	511	Equipment Rental	10,793.72	\$	10,794
99		514	Equipment Rental	5,626.80	\$	5,627
100	BUCKMAN LABORATORIES INC	502	Parts and Supplies	484,194.85	\$	484,195
101	C & C CHIMNEY AND AIR DUCT	511	Maintenance & Repair	13,000.00	\$	13,000
102	C3 INC	586	Professional License Fee	70,437.00	\$	70,437
103	C-A NATIVE CONSTRUCTORS	510	Equipment Rental	23,492.61	\$	23,493
104		512	Equipment Rental	59,353.93	\$	59,354
105	CALVERT CO	553	Maintenance & Repair	90,452.00	\$	90,452
106	CAMELOT SERVICES INC	935	Property Management	192,000.16	\$	192,000
107	CANON SOLUTIONS AMERICA INC	583	Maintenance & Repair	6,048.36	\$	6,048
108		588	Maintenance & Repair	5,054.93	\$	5,055
109	CAPITAL CONSTRUCTION GROUP	563	Maintenance & Repair	19,460.00	\$	19,460
110	CARRIER CORP	935	Heat & Air Maintenance	26,804.50	\$	26,805
111	CBCINNOVIS INC	502	Human Resource Services	5.00	\$	5
112		506	Human Resource Services	1,020.60	\$	1,021
113		510	Human Resource Services	113.65	\$	114
114		512	Human Resource Services	140.95	\$	141
115		562	Human Resource Services	140.10	\$	140
116		566	Human Resource Services	649.64	\$	650
117		570	Human Resource Services	137.75	\$	138
118		571	Human Resource Services	400.50	\$	401
119		588	Human Resource Services	13,704.80	\$	13,705
120		593	Human Resource Services	185.55	\$	186
121		935	Human Resource Services	291.60	\$	292
122	CHAIN ELECTRIC COMPANY INC	563	Professional Services	114,684.48	\$	114,684
123		566	Professional Services	1,867.60	\$	1,868
124		570	Professional Services	22,142.00	\$	22,142
125		571	Professional Services	571,332.10	\$	571,332
126	CHRIS BALLARD CONSTRUCTION	512	Maintenance & Repair	2,860.00	\$	2,860
127		514	Maintenance & Repair	10,555.00	\$	10,555
128	CHRISTENSEN ASSOCIATES ENERGY CONSULTING	921	Consulting	36,351.00	\$	36,351
129	CINTAS CORP	506	Janitorial Svcs/Uniform Svcs	22,576.09	\$	22,576
130		510	Janitorial Svcs/Uniform Svcs	6,988.73	\$	6,989
131		566	Janitorial Svcs/Uniform Svcs	540.38	\$	540
132		903	Janitorial Svcs/Uniform Svcs	-	\$	-
133		935	Janitorial Svcs/Uniform Svcs	160.04	\$	160
134	CIRCA INC	935	Labor and Parts	17,750.00	\$	17,750
135	CITY OF ANADARKO	505	Utilities	15,762.38	\$	15,762
136		506	Utilities	173,386.18	\$	173,386
137	CITY OF LAWTON	502	Utilities	149,696.88	\$	149,697
138	CITY OF TULSA	502	Utilities	31,645.96	\$	31,646
139		505	Utilities	1,916.06	\$	1,916
140	CITY OF WICHITA FALLS - PUBLIC	505	Utilities	409,728.05	\$	409,728
141		511	Utilities	25,000.00	\$	25,000
142	CLEVEST SOLUTIONS INC	902	Maintenance & Support	25,994.01	\$	25,994
143	CLYDE BERGEMANN POWER GROUP AM	512	Professional Services	30,001.19	\$	30,001
144	CM UTILITY CONSULTING INC	593	Forestry Consulting	1,261,473.50	\$	1,261,474
145		935	Forestry Consulting	119.54	\$	120
146	COBLE-BURDETTE MECHANICAL INC	511	Building Maintenance	28,422.19	\$	28,422
147	COLE BRUSH HOG	562	Building Maintenance	30,579.00	\$	30,579
148		582	Building Maintenance	20,386.00	\$	20,386
149	COLE'S BRUSH HOG	562	Building Maintenance	6,015.00	\$	6,015
150		582	Building Maintenance	4,010.00	\$	4,010
151	COMMERCIAL CONTRACTING SOLUTIONS LLC	566	Grounds Maintenance	7,435.00	\$	7,435
152		570	Grounds Maintenance	3,480.00	\$	3,480
153		935	Grounds Maintenance	185,242.00	\$	185,242
154	CONCRETE SERVICES CORP	512	Grounds Maintenance	13,319.00	\$	13,319

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
155	CONSTRUCTION SERVICES	935	Contract Labor	24,221.49	\$	24,221
156	CRASHED N221 LLC	506	Security Services	32,370.62	\$	32,371
157	CREATIVE TRAINING TECHNIQUES INC	908	Training	13,300.00	\$	13,300
158	CREEK COUNTY LANDFILL	593	Trash Services	48,555.81	\$	48,556
159	CRIMSON HILL 75 LLC	506	Grounds Maintenance	11,000.00	\$	11,000
160	CSS INC	935	Maintenance & Repair	19,790.00	\$	19,790
161	DAVEY RESOURCE GROUP	571	Forestry Consulting	91,726.63	\$	91,727
162	DAVIS H ELLIOT COMPANY INC	583	Professional Services	137,809.54	\$	137,810
163		584	Professional Services	1,334,922.10	\$	1,334,922
164		588	Professional Services	28,467.93	\$	28,468
165		593	Professional Services	127,456.58	\$	127,457
166		594	Professional Services	522,086.41	\$	522,086
167		930	Professional Services	256,059.70	\$	256,060
168	DDK SERVICES LLC	506	Lawn Services	24,988.95	\$	24,989
169	DEANGELO BROTHERS INC	571	Contractor & Engineers	67,817.00	\$	67,817
170	DEFCON FORCE LLC	512	Contract Labor	153,086.33	\$	153,086
171	DEPARTMENT OF ENVIRONMENTAL QUALITY	506	Professional Services	13,943.98	\$	13,944
172		588	Professional Services	25.00	\$	25
173	DESERT NDT LLC	512	Professional Services	10,405.83	\$	10,406
174	DIEBOLD INC	506	Building Maintenance	11,175.30	\$	11,175
175		591	Building Maintenance	16,085.30	\$	16,085
176		935	Building Maintenance	5,162.53	\$	5,163
177	DISTRIBUTED ENERGY FINANCIAL GROUP	586	Consulting	20,000.00	\$	20,000
178	DIVERSE TECH LLC	506	Maintenance & Repair	39,810.00	\$	39,810
179	DOBLE ENGINEERING COMPANY	506	Engineering Services	360.00	\$	360
180		513	Engineering Services	345.20	\$	345
181		570	Engineering Services	26,827.26	\$	26,827
182	DOERNER SAUNDERS DANIEL & ANDERSON	925	Legal Services	65,927.34	\$	65,927
183	DP CONSTRUCTION AND WELDING LL	511	Building Maintenance	21,025.82	\$	21,026
184	DREWS HEATING & A/C CO	935	Maintenance & Repair	15,353.77	\$	15,354
185	DRUG TESTING USA	506	Medical Services	1,139.50	\$	1,140
186		566	Medical Services	2,425.50	\$	2,426
187		588	Medical Services	16,774.50	\$	16,775
188	DS WRECKER SERVICE	553	Wrecker Service	57,090.00	\$	57,090
189	DUNHAMS ASPHALT SERVICES INC	506	Building Maintenance	61,383.00	\$	61,383
190		935	Building Maintenance	49,850.00	\$	49,850
191	DWYER DISPOSAL AND HAULING INC	506	Grounds Maintenance	17,722.40	\$	17,722
192	EAGLE ENVIRONMENTAL SERVICES OF	501	Environmental Services	17,228.87	\$	17,229
193	EASTEX TOWER INC	935	Telecommunications Svc/Repair	33,464.50	\$	33,465
194	EDISON ELECTRIC INSTITUTE	506	Professional Services/UARG Mbr	78,031.00	\$	78,031
195		546	Professional Services/UARG Mbr	4,474.00	\$	4,474
196	EDKO LLC	562	Forestry Services	7,516.74	\$	7,517
197		582	Forestry Services	5,011.16	\$	5,011
198	ELECTRICAL RELIABILITY SERVICE	512	Contract Labor	13,530.00	\$	13,530
199	ELEET CRYOGENICS INC	513	Maintenance & Repair	10,800.60	\$	10,801
200	ELLIOT UNDERGROUND/OKLAHOMA INC	584	Electric Services	182,529.20	\$	182,529
201		588	Electric Services	3,257.88	\$	3,258
202		593	Electric Services	77,648.10	\$	77,648
203		594	Electric Services	43,504.70	\$	43,505
204		930	Electric Services	13,285.31	\$	13,285
205	ENVIRONMENTAL ACTION INC	506	Maintenance & Repair	1,067.92	\$	1,068
206		510	Maintenance & Repair	4,562.23	\$	4,562
207		512	Maintenance & Repair	159,615.27	\$	159,615
208		513	Maintenance & Repair	53,319.90	\$	53,320
209		514	Maintenance & Repair	10,657.48	\$	10,657
210	EPIC CONTROLS	506	Electric Services	39,148.74	\$	39,149
211		511	Electric Services	60,076.20	\$	60,076
212		512	Electric Services	53,192.47	\$	53,192
213		513	Electric Services	40,415.40	\$	40,415
214		514	Electric Services	5,822.26	\$	5,822
215	EVANS ENTERPRISES INC	512	Maintenance & Repair	15,105.85	\$	15,106
216		513	Maintenance & Repair	16,460.00	\$	16,460
217	EVERDING ELECTRIC INC	935	Electric Services	69,486.57	\$	69,487
218	EXPLOSIVE PROFESSIONALS INC	512	Maintenance & Repair	254,801.50	\$	254,802
219	EXPRESS SERVICES INC	506	Temporary Labor	23,538.92	\$	23,539
220	EXPRO INCORPORATED	512	Maintenance & Repair	156,448.38	\$	156,448
221	FALCON ENVIRONMENTAL LINING	511	Maintenance & Repair	13,600.00	\$	13,600
222	FIDGETS OILFIELD SERVICES LLC	510	Various Services	4,720.00	\$	4,720
223		511	Various Services	3,380.00	\$	3,380
224		512	Various Services	256,704.00	\$	256,704
225	FIRECO OF OKLAHOMA INC	506	Fire & Safety Services	1,205.86	\$	1,206
226		510	Fire & Safety Services	21,659.15	\$	21,659
227		511	Fire & Safety Services	47,137.80	\$	47,138
228	FIRST MAINTENANCE COMPANY	506	Janitorial Svcs/Uniform Svcs	177,598.07	\$	177,598
229	FLOWERVE US INC	512	Maintenance & Repair	34,658.03	\$	34,658
230	FLSMIDTH AIRTECH INC	512	Inspection and Repair	116,704.16	\$	116,704
231	FLYNT & KALLENBERGER INC	935	Consulting	13,660.00	\$	13,660

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjusted Total
232	FURMANITE AMERICA INC	512	Maintenance & Repair	116,115.25	\$ 116,115
233		513	Maintenance & Repair	29,063.50	\$ 29,064
234	G4S TECHNOLOGY LLC	591	Communication Services	2,243.60	\$ 2,244
235		935	Communication Services	16,378.44	\$ 16,378
236	GANNETT FLEMING INC	921	Consulting	40,666.54	\$ 40,667
237	GARLAND COMPANY INC	935	Professional Services	15,400.00	\$ 15,400
238	GCR TULSA TRUCK TIRE CENTER	512	Maintenance & Repair	22,393.63	\$ 22,394
239	GE INTERNATIONAL INC	513	Maintenance & Repair	51,099.45	\$ 51,099
240	GENERAL COMPRESSOR	512	Compressor Services	3,025.65	\$ 3,026
241		514	Compressor Services	26,989.97	\$ 26,990
242	GHEENS, BARBARA PAINTING INC	511	Industrial Painting Services	1,176,306.70	\$ 1,176,307
243		512	Industrial Painting Services	22,000.00	\$ 22,000
244	GLIDEWELL PLUMBING	510	Plumbing/Heating Services	1,066.50	\$ 1,067
245		514	Plumbing/Heating Services	9,643.09	\$ 9,643
246	GLOBAL INDUSTRIAL INC	502	Maintenance & Repair	1,718.61	\$ 1,719
247		506	Maintenance & Repair	7,679.90	\$ 7,680
248		512	Maintenance & Repair	8,082.07	\$ 8,082
249		513	Maintenance & Repair	117.90	\$ 118
250	GLOBAL RENTAL CO INC	571	Equipment Rental	7,750.00	\$ 7,750
251		583	Equipment Rental	206.54	\$ 207
252		588	Equipment Rental	1,981.56	\$ 1,982
253		594	Equipment Rental	31,732.52	\$ 31,733
254	GLOBAL SCAFFOLDING & INSULATIO	502	Maintenance & Repair	75,546.79	\$ 75,547
255		506	Maintenance & Repair	87,127.81	\$ 87,128
256		511	Maintenance & Repair	14,419.60	\$ 14,420
257		512	Maintenance & Repair	104,150.41	\$ 104,150
258		513	Maintenance & Repair	43,707.38	\$ 43,707
259		514	Maintenance & Repair	4,082.36	\$ 4,082
260		553	Maintenance & Repair	28,208.01	\$ 28,208
261	GOOD CENTS	586	Professional Services	96,290.00	\$ 96,290
262	GP STRATEGIES CORPORATION	500	Consulting	21,398.31	\$ 21,398
263		506	Consulting	8,917.51	\$ 8,918
264		514	Consulting	5,752.51	\$ 5,753
265	GREEN COUNTRY TESTING	506	Water Service	10,417.50	\$ 10,418
266	GRID ONE SOLUTIONS INC	902	Professional Services	892,642.98	\$ 892,643
267	GROUND CONTROL	562	Grounds Maintenance	12,615.36	\$ 12,615
268		582	Grounds Maintenance	8,409.64	\$ 8,410
269		593	Grounds Maintenance	2,285.00	\$ 2,285
270		935	Grounds Maintenance	29,400.00	\$ 29,400
271	GROVES, MARVIN ELECTRIC CO INC	511	Electric / Plumbing Maintenance	85,693.83	\$ 85,694
272		513	Electric / Plumbing Maintenance	179,749.84	\$ 179,750
273	GUERNSEY, CH & COMPANY	921	Consulting	97,623.00	\$ 97,623
274	H & E EQUIPMENT SERVICES LLC	506	Equipment Rental	13,411.38	\$ 13,411
275		511	Equipment Rental	3,889.75	\$ 3,890
276		512	Equipment Rental	12,381.65	\$ 12,382
277		513	Equipment Rental	14,862.75	\$ 14,863
278		514	Equipment Rental	669.40	\$ 669
279		553	Equipment Rental	1,176.25	\$ 1,176
280	HAGEMEYER NORTH AMERICA	510	Building Maintenance	19,564.47	\$ 19,564
281	HEIN, KENNETH	553	Contract Labor	14,866.92	\$ 14,867
282	HOIDALE COMPANY INC	935	Maintenance & Repair	12,901.72	\$ 12,902
283	HOWDEN NORTH AMERICA INC	512	Maintenance & Repair	61,362.00	\$ 61,362
284	HUNTON & WILLIAMS	506	Legal Services	25,078.00	\$ 25,078
285		546	Legal Services	1,094.00	\$ 1,094
286	HYDROTEX DYNAMICS INC	510	Maintenance & Repair	14,557.14	\$ 14,557
287		512	Maintenance & Repair	39,257.32	\$ 39,257
288	IBT INC	512	Maintenance & Repair	14,965.34	\$ 14,965
289	ICF RESOURCES LLC	908	Consulting	6,527,899.72	\$ 6,527,900
290	IHR CORPORATION	506	Security Services	14,132.80	\$ 14,133
291	IMPERIAL COFFEE FOOD SERVICE	506	Professional Services	12,252.31	\$ 12,252
292	INDUSTRIAL CONTROLS OF OKLAHOM	510	Electric Services	8,929.12	\$ 8,929
293		511	Electric Services	11,588.94	\$ 11,589
294		512	Electric Services	14,629.28	\$ 14,629
295	INDUSTRIAL HELICOPTERS INC	571	Professional Services	197,117.08	\$ 197,117
296	INGERSOLL-RAND CO	512	Maintenance & Repair	52,066.33	\$ 52,066
297	INNOVATIVE COMBUSTION TECHNOLO	553	Maintenance & Repair	14,218.42	\$ 14,218
298	INNOVATIVE CONTROL SOLUTIONS	514	Contract Labor	20,309.79	\$ 20,310
299	INSTRUMENT & VALVE SERVICES CO	502	Maintenance & Repair	15,045.60	\$ 15,046
300		505	Maintenance & Repair	3,000.00	\$ 3,000
301		506	Maintenance & Repair	5,370.00	\$ 5,370
302		512	Maintenance & Repair	3,000.00	\$ 3,000
303	INTEGRATED POWER SERVICES LLC	513	Professional Services	12,511.64	\$ 12,512
304	IRIS/NDT	506	Environmental Services	743.09	\$ 743
305		510	Environmental Services	287.35	\$ 287
306		512	Environmental Services	7,802.93	\$ 7,803
307		513	Environmental Services	25,840.00	\$ 25,840
308		514	Environmental Services	524.26	\$ 524

PUBLIC SERVICE COMPANY OF OKLAHOMA
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For the Test Year Ended January 31, 2015
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
309	J & S MACHINE AND VALVE, INC.	512	Maintenance & Repair	239,011.32	\$	239,011
310		513	Maintenance & Repair	48,200.43	\$	48,200
311		514	Maintenance & Repair	19,240.00	\$	19,240
312	JENKS PUBLIC WORKS AUTHORITY	502	Water Service	32,257.67	\$	32,258
313		505	Water Service	23,514.30	\$	23,514
314	JK INDUSTRIES INC	935	Maintenance & Repair	416,501.00	\$	416,501
315	JKL CONSTRUCTION	511	Maintenance & Repair	1,800.00	\$	1,800
316		514	Maintenance & Repair	18,000.00	\$	18,000
317	JOHNNY CARR GRADING & BULLDOZING INC	563	Grounds Maintenance	14,333.20	\$	14,333
318		571	Grounds Maintenance	1,412.50	\$	1,413
319		592	Grounds Maintenance	446.00	\$	446
320	JP MORGAN CHASE CORPORATE CARD ACTIVITY	500	Various Services	10,974.12	\$	10,974
321		502	Various Services	1,221.91	\$	1,222
322		505	Various Services	739.59	\$	740
323		506	Various Services	48,061.53	\$	48,062
324		510	Various Services	5,902.91	\$	5,903
325		511	Various Services	5,162.73	\$	5,163
326		512	Various Services	17,562.41	\$	17,562
327		513	Various Services	4,622.59	\$	4,623
328		514	Various Services	4,659.79	\$	4,660
329		549	Various Services	307.79	\$	308
330		553	Various Services	1,150.21	\$	1,150
331		562	Various Services	321.88	\$	322
332		566	Various Services	4,751.83	\$	4,752
333		569	Various Services	198.00	\$	198
334		570	Various Services	8,764.38	\$	8,764
335		571	Various Services	3,475.39	\$	3,475
336		573	Various Services	123.78	\$	124
337		580	Various Services	455.50	\$	456
338		581	Various Services	1,418.81	\$	1,419
339		583	Various Services	500.81	\$	501
340		584	Various Services	13.76	\$	14
341		586	Various Services	3,523.00	\$	3,523
342		588	Various Services	14,392.04	\$	14,392
343		592	Various Services	5,442.07	\$	5,442
344		593	Various Services	10,809.50	\$	10,810
345		594	Various Services	2,335.58	\$	2,336
346		901	Various Services	54.26	\$	54
347		902	Various Services	1,272.41	\$	1,272
348		903	Various Services	530.86	\$	531
349		907	Various Services	5,994.00	\$	5,994
350		908	Various Services	8,786.11	\$	8,786
351		921	Various Services	2,867.17	\$	2,867
352		930	Various Services	3,511.25	\$	3,511
353		935	Various Services	2,200.72	\$	2,201
354	K & D CONSTRUCTION SERVICES INC	512	Professional Services	6,000.00	\$	6,000
355		513	Professional Services	12,750.00	\$	12,750
356		563	Professional Services	15,451.89	\$	15,452
357		569	Professional Services	1,500.00	\$	1,500
358		570	Professional Services	8,914.00	\$	8,914
359		571	Professional Services	15,482.50	\$	15,483
360		591	Professional Services	7,300.00	\$	7,300
361		592	Professional Services	16,407.00	\$	16,407
362		935	Professional Services	750.00	\$	750
363	KEY PERSONNEL	560	Staffing Services	19,530.00	\$	19,530
364		561	Staffing Services	51,205.00	\$	51,205
365		583	Staffing Services	709.89	\$	710
366		584	Staffing Services	709.91	\$	710
367		588	Staffing Services	13,924.54	\$	13,925
368		902	Staffing Services	189,170.24	\$	189,170
369		903	Staffing Services	73,564.66	\$	73,565
370		930	Staffing Services	12,221.35	\$	12,221
371		935	Staffing Services	17,920.80	\$	17,921
372	KIMERY PAINTING INC	506	Maintenance & Repair	7,947.00	\$	7,947
373		511	Maintenance & Repair	8,691.00	\$	8,691
374		512	Maintenance & Repair	246,043.65	\$	246,044
375		513	Maintenance & Repair	138,831.15	\$	138,831
376	KIRBY-SMITH MACHINERY INC	506	Maintenance & Repair	7,395.63	\$	7,396
377		553	Maintenance & Repair	7,075.00	\$	7,075
378	KONECRANES INC	506	Crane Services	3,795.00	\$	3,795
379		510	Crane Services	46,518.38	\$	46,518
380		511	Crane Services	101,689.34	\$	101,689
381		514	Crane Services	42,723.77	\$	42,724
382		549	Crane Services	525.00	\$	525
383		935	Crane Services	33,852.17	\$	33,852
384	LAMP ENVIRONMENTAL INDUSTRIES INC	506	Lighting Services	34,510.53	\$	34,511
385		512	Lighting Services	2,419.35	\$	2,419

PUBLIC SERVICE COMPANY OF OKLAHOMA
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For the Test Year Ended January 31, 2015
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(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjusted Total
386		588	Lighting Services	5,073.20	\$ 5,073
387		921	Lighting Services	144.00	\$ 144
388		935	Lighting Services	2,413.65	\$ 2,414
389	LANCE TOTAL WEED CONTROL INC	562	Grounds Maintenance	51,373.38	\$ 51,373
390		582	Grounds Maintenance	34,248.92	\$ 34,249
391	LANCO TURF & SEEDING INC	511	Ground Maintenance	25,860.93	\$ 25,861
392	LRS - RDC INC	505	Maintenance & Repair	900.00	\$ 900
393		513	Maintenance & Repair	31,328.50	\$ 31,329
394	LRS-RDC LLC	549	Maintenance & Repair	10,822.37	\$ 10,822
395	M P W INDUSTRIAL SERVICES INC	512	Water Service	41,851.00	\$ 41,851
396	MAC SYSTEMS INC	514	Fire & Safety Services	28,311.68	\$ 28,312
397		553	Fire & Safety Services	255.00	\$ 255
398		935	Fire & Safety Services	295.00	\$ 295
399	MAC-SYSTEMS INC	935	Fire & Safety Services	31,069.20	\$ 31,069
400	MANPOWER	511	Staffing Services	19.55	\$ 20
401		584	Staffing Services	3,622.09	\$ 3,622
402		928	Staffing Services	16,598.24	\$ 16,598
403	MARKET STRATEGIES INC	930	Consulting	67,089.42	\$ 67,089
404	MATRIX SERVICE INC	506	Maintenance & Repair	53,860.57	\$ 53,861
405		512	Maintenance & Repair	9,918.75	\$ 9,919
406		513	Maintenance & Repair	5,204.16	\$ 5,204
407	MCINTOSH SERVICES OF OKLAHOMA	506	Maintenance & Repair	41,034.68	\$ 41,035
408		511	Maintenance & Repair	721.98	\$ 722
409	MECHANICAL CONST SERV INC	506	Industrial Services	11,505.81	\$ 11,506
410		511	Industrial Services	24,922.71	\$ 24,923
411		512	Industrial Services	160,528.69	\$ 160,529
412		513	Industrial Services	211,152.52	\$ 211,153
413		514	Industrial Services	1,390.87	\$ 1,391
414		549	Industrial Services	712.74	\$ 713
415	MECHANICAL DYNAMICS & ANALYSIS	513	Maintenance & Repair	30,048.80	\$ 30,049
416	MEDLEY MATERIAL HANDLING	512	Equipment Rental	2,448.00	\$ 2,448
417		514	Equipment Rental	12,398.63	\$ 12,399
418	METRO MACHINE WORKS INC	506	Parts and Supplies	6,635.00	\$ 6,635
419		511	Parts and Supplies	4,631.00	\$ 4,631
420		512	Parts and Supplies	24,928.00	\$ 24,928
421		513	Parts and Supplies	207,722.00	\$ 207,722
422		549	Parts and Supplies	170.00	\$ 170
423		553	Parts and Supplies	5,691.00	\$ 5,691
424	MIDSUN GROUP INC	592	Maintenance & Repair	53,750.00	\$ 53,750
425	MIDWEST COOLING TOWERS INC	513	Maintenance & Repair	16,930.15	\$ 16,930
426	MIDWEST TURBINE INSPECTION	513	Inspection & Repair Services	12,688.40	\$ 12,688
427	MORITZ INC	511	Maintenance & Repair	2,500.00	\$ 2,500
428		512	Maintenance & Repair	18,293.00	\$ 18,293
429	MOSTARDI PLATT	506	Professional Services	13,873.00	\$ 13,873
430		512	Professional Services	26,732.00	\$ 26,732
431		553	Professional Services	7,683.00	\$ 7,683
432	MPW ENVIRONMENTAL SERVICES INC	502	Industrial Water Services	26,873.62	\$ 26,874
433		512	Industrial Water Services	54,469.45	\$ 54,469
434	MPW INDUSTRIAL WATER	502	Water Service	22,220.57	\$ 22,221
435		506	Water Service	15,252.32	\$ 15,252
436	MS CONSULTANTS INC	500	Consulting	76,096.75	\$ 76,097
437	NAES POWER CONTRACTORS	512	Maintenance & Repair	17,769.12	\$ 17,769
438	NATIONAL CONSTRUCTION SERVICES	935	Contract Labor	50,956.00	\$ 50,956
439	NATIONAL THEATRE FOR CHILDREN	909	Advertising Services	48,750.00	\$ 48,750
440	NCO FINANCIAL SYSTEMS INC	903	Professional Services	525,967.28	\$ 525,967
441	NELSON TREE SERVICE INC	593	Vegetation Management	332,097.20	\$ 332,097
442	NEOPOST	588	Mail Services	612.68	\$ 613
443		593	Mail Services	58,000.00	\$ 58,000
444	NOBLE AMERICAS GAS & POWER COR	505	Energy Charges	184,381.32	\$ 184,381
445		506	Energy Charges	587,660.13	\$ 587,660
446	NORTH HOUSTON POLE LINE LP	560	Telecommunications Svc/Repair	15,923.80	\$ 15,924
447		563	Telecommunications Svc/Repair	8,348.50	\$ 8,349
448		571	Telecommunications Svc/Repair	164,951.73	\$ 164,952
449		935	Telecommunications Svc/Repair	36,568.00	\$ 36,568
450	NORTHWEST CRANE SERVICE LLC	553	Maintenance & Repair	3,797.90	\$ 3,798
451		570	Maintenance & Repair	1,545.00	\$ 1,545
452		592	Maintenance & Repair	8,792.20	\$ 8,792
453	NWL TRANSFORMERS	512	Maintenance & Repair	38,948.00	\$ 38,948
454	OKLAHOMA DEPARTMENT OF	506	Environmental Services	86,625.25	\$ 86,625
455		549	Environmental Services	347.71	\$ 348
456	OKLAHOMA DEPT OF ENVIRONMENTAL	506	Environmental Services	16,075.18	\$ 16,075
457	OKLAHOMA ONE CALL SYSTEM INC	584	Fees for One Call System	191,648.94	\$ 191,649
458	OKLAHOMA POWER GENERATION	935	Inspection and Repair	52,683.54	\$ 52,684
459	OKLAHOMA STATE FIRE MARSHAL	506	Fire Service Training	12,500.00	\$ 12,500
460	OSI SOFTWARE INC	512	Software Support	79,230.94	\$ 79,231
461	OVERHEAD DOOR COMPANY OF WICHI	511	Building Maintenance	10,834.00	\$ 10,834
462	OWL NITE SECURITY	588	Security Services	207.24	\$ 207

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

(1)	(2)	(3)	(4)	(5)	(6)
Line No	Vendor Name	Account	Service Performed	Amount	Adjusted Total
463		593	Security Services	18,335.90	\$ 18,336
464		935	Security Services	288.75	\$ 289
465	P&RO SOLUTIONS INC	506	Consulting	16,956.91	\$ 16,957
466		514	Consulting	28,476.86	\$ 28,477
467	PHOENIX INDUSTRIAL	500	Maintenance & Repair	1,567.23	\$ 1,567
468		502	Maintenance & Repair	9,578.06	\$ 9,578
469		505	Maintenance & Repair	129,018.48	\$ 129,018
470		506	Maintenance & Repair	179,003.56	\$ 179,004
471		510	Maintenance & Repair	76,231.18	\$ 76,231
472		511	Maintenance & Repair	119,697.13	\$ 119,697
473		512	Maintenance & Repair	931,573.33	\$ 931,573
474		513	Maintenance & Repair	230,380.92	\$ 230,381
475		514	Maintenance & Repair	43,651.66	\$ 43,652
476		549	Maintenance & Repair	2,695.14	\$ 2,695
477		553	Maintenance & Repair	11,545.30	\$ 11,545
478	PIONEER FENCE	566	Grounds Maintenance	3,112.00	\$ 3,112
479		591	Grounds Maintenance	885.30	\$ 885
480		935	Grounds Maintenance	10,196.93	\$ 10,197
481	PLANT MAINTENANCE SERVICES INC	511	Maintenance & Repair	67,025.00	\$ 67,025
482		512	Maintenance & Repair	523,888.78	\$ 523,889
483	PLASTOCOR INC	513	Maintenance & Repair	154,587.00	\$ 154,587
484	POWER MONITORS INC	586	Professional Services	15,659.90	\$ 15,660
485	PRECIPITATOR SERVICES GROUP	511	Maintenance & Repair	17,542.20	\$ 17,542
486		512	Maintenance & Repair	434,510.19	\$ 434,510
487	PRECISE BUILDING PERFORMANCE LLC	908	Professional Services	31,935.00	\$ 31,935
488	PRECISION FITTING & GAUGE CO	512	Maintenance & Repair	79,148.68	\$ 79,149
489		514	Maintenance & Repair	14,366.67	\$ 14,367
490	PRESTO X COMPANY	506	Pest Control Services	10,395.16	\$ 10,395
491	PRESTO X LLC	935	Pest Control Services	17,343.84	\$ 17,344
492	PROFESSIONAL HEALTH	506	Health and Safety Services	25,097.50	\$ 25,098
493		549	Health and Safety Services	44.00	\$ 44
494	PROFESSIONAL HEALTH SERVICES INC	506	Health and Safety Services	13,626.50	\$ 13,627
495		511	Health and Safety Services	4,785.00	\$ 4,785
496	PROTEC INC	513	Maintenance & Repair	24,490.39	\$ 24,490
497	QUALITY LINING COMPANY INC	512	Maintenance & Repair	13,180.00	\$ 13,180
498	QUALITY POLE INSPECTION & MAINTENANCE	571	Pole Inspections	19,922.43	\$ 19,922
499	RAILROAD SALVAGE & RESTORATION	512	Maintenance & Repair	75,376.88	\$ 75,377
500	RAILROAD SIGNAL, INC	512	Maintenance & Repair	11,118.14	\$ 11,118
501	REBUILDING TOGETHER	908	Professional Services	112,887.00	\$ 112,887
502	RED BUD SERVICES	510	Generation Supplies	15,762.18	\$ 15,762
503		511	Generation Supplies	78,063.72	\$ 78,064
504		512	Generation Supplies	2,273.42	\$ 2,273
505		513	Generation Supplies	399.35	\$ 399
506	RED RIVER AUTHORITY OF TEXAS	505	Water Service	25,032.60	\$ 25,033
507	RESOURCE ACTION PROGRAMS	908	Professional Services	911,090.73	\$ 911,091
508	RILEY INDUSTRIAL SERVICES INC	512	Contract Labor	261,016.21	\$ 261,016
509		513	Contract Labor	166,906.97	\$ 166,907
510		514	Contract Labor	5,243.71	\$ 5,244
511	ROGERS COUNTY AIR	510	Heat & Air Maintenance	64,316.00	\$ 64,316
512		511	Heat & Air Maintenance	184,379.00	\$ 184,379
513	ROI MEDIA SERVICES LLC	593	Professional Services	29,017.00	\$ 29,017
514	ROTO ROOTER	506	Plumbing Services	3,498.68	\$ 3,499
515		511	Plumbing Services	5,485.26	\$ 5,485
516		512	Plumbing Services	2,737.65	\$ 2,738
517		514	Plumbing Services	24,545.31	\$ 24,545
518	ROWE, JON P PHD	921	Consulting	24,865.20	\$ 24,865
519	RURAL WATER DISTRICT #4	502	Water Service	13,128.75	\$ 13,129
520		505	Water Service	34,728.85	\$ 34,729
521	S&S COMMUNICATION SPECIALISTS INC	935	Communication Services	16,499.80	\$ 16,500
522	SAFETY KLEEN SYSTEMS	506	Building Maintenance	121,666.48	\$ 121,666
523		510	Building Maintenance	1,218.40	\$ 1,218
524	SAFETY-KLEEN INC	506	Building Maintenance	34,328.25	\$ 34,328
525		510	Building Maintenance	5,275.63	\$ 5,276
526		935	Building Maintenance	(146.27)	\$ (146)
527	SERVICEMASTER OF WICHITA FALLS	511	Cleaning Services	16,000.00	\$ 16,000
528	SHAPARD RESEARCH	930	Professional Services	11,985.00	\$ 11,985
529	SHEPPARD SURVEYING CO INC	511	Land Surveying	11,077.50	\$ 11,078
530	SHERMCO INDUSTRIES INC	512	Maintenance & Repair	17,700.00	\$ 17,700
531		513	Maintenance & Repair	216,629.05	\$ 216,629
532		553	Maintenance & Repair	76,060.00	\$ 76,060
533		588	Maintenance & Repair	460.00	\$ 460
534		930	Maintenance & Repair	339,793.83	\$ 339,794
535	SIEMENS ENERGY INC	513	Maintenance & Repair	786,342.49	\$ 786,342
536	SILVER SPRINGS NETWORK	586	IT Support	776,075.83	\$ 776,076
537	SIMPLEX-GRINNELL LP	510	Building Maintenance	29,490.00	\$ 29,490
538		514	Building Maintenance	3,978.55	\$ 3,979
539		548	Building Maintenance	1,173.66	\$ 1,174

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
540	SINGLESOURCE COMMUNICATIONS	935	Telecommunications Svc/Repair	20,330.00	\$	20,330
541	SKY POWER TURBINE INDUSTRIES	513	Maintenance & Repair	45,025.00	\$	45,025
542	SNIDER CONSTRUCTION SERVICE IN	506	Grounds Maintenance	66,192.64	\$	66,193
543	SNOW MACHINES INC	505	Equipment Rental	12,000.00	\$	12,000
544	SOONER INTERIORS PAINTING & DRYWALL LLC	935	Maintenance & Repair	37,620.00	\$	37,620
545	SOUTHEAST VALVE INC	512	Maintenance & Repair	41,249.19	\$	41,249
546		514	Maintenance & Repair	2,693.39	\$	2,693
547	SOUTHERN PLAINS ELECTRIC INC	935	Building Maintenance	16,847.19	\$	16,847
548	SOUTHWEST ELECTRIC CO	513	Electric Services	4,030.00	\$	4,030
549		553	Electric Services	16,865.58	\$	16,866
550	SOUTHWOOD LANDSCAPE & NURSERY	593	Grounds Maintenance	38,697.62	\$	38,698
551	SPARTAN UTILITY SERVICES LLC	930	Maintenance & Repair	11,629.50	\$	11,630
552	SPEAKERS SPOTLIGHT	506	Professional Services	16,746.35	\$	16,746
553	SPECIALTY WOOD PRODUCTS	593	Grounds Maintenance	30,000.00	\$	30,000
554	SSEO INC	500	Professional Services	35,874.00	\$	35,874
555		921	Professional Services	10,000.00	\$	10,000
556	STEAM TURBINE ALTERNATIVE RESO	512	Maintenance & Repair	69,848.00	\$	69,848
557	STEEL SERVICE COMPANY	505	Building Maintenance	112.24	\$	112
558		506	Building Maintenance	870.00	\$	870
559		511	Building Maintenance	5,731.20	\$	5,731
560		512	Building Maintenance	22,676.45	\$	22,676
561	STOCK EQUIPMENT CO	512	Professional Services	72,430.57	\$	72,431
562	STORM TECHNOLOGIES INC	512	Maintenance & Repair	27,870.07	\$	27,870
563	STORY & ASSOCIATES	931	Consulting	14,395.00	\$	14,395
564	STRUCTURAL PRESERVATION SYSTEM	512	Maintenance & Repair	147,589.43	\$	147,589
565		513	Maintenance & Repair	191,281.73	\$	191,282
566	STRUCTURAL PRESERVATION SYSTEMS INC	514	Maintenance & Repair	13,760.00	\$	13,760
567	SUBCON INC	588	Maintenance & Repair	1,994.00	\$	1,994
568		935	Maintenance & Repair	12,792.50	\$	12,793
569	SULZER TURBO SERVICES	553	Maintenance & Repair	1,706,460.00	\$	1,706,460
570	SUN TECHNICAL SERVICES INC	500	Staffing Services	462,074.99	\$	462,075
571		502	Staffing Services	104,561.70	\$	104,562
572		505	Staffing Services	2,078.40	\$	2,078
573		506	Staffing Services	304,643.27	\$	304,643
574		510	Staffing Services	78,222.72	\$	78,223
575		511	Staffing Services	786,269.72	\$	786,270
576		512	Staffing Services	4,869,891.59	\$	4,869,892
577		513	Staffing Services	1,610,502.45	\$	1,610,502
578		514	Staffing Services	134,506.28	\$	134,506
579		553	Staffing Services	320,257.86	\$	320,258
580		902	Staffing Services	32,051.25	\$	32,051
581	T & D SOLUTIONS LTD	935	Contract Labor	61,199.41	\$	61,199
582	T P ENTERPRISES INC	935	Building Maintenance	13,365.64	\$	13,366
583	TCI OF ALABAMA LLC	588	Contract Labor	22,754.07	\$	22,754
584	TEAM INDUSTRIAL SERVICES INC	511	Transformer Repair	34,829.73	\$	34,830
585		512	Transformer Repair	75,721.64	\$	75,722
586		513	Transformer Repair	9,673.45	\$	9,673
587	TECHSERV CONSULTING & TRAINING	560	Consulting	19,754.37	\$	19,754
588	TEP	921	Professional Services	48,312.50	\$	48,313
589	TEREX UTILITIES INC	511	Maintenance & Repair	935.00	\$	935
590		512	Maintenance & Repair	22,078.65	\$	22,079
591		514	Maintenance & Repair	43,250.81	\$	43,251
592	TEX BLAST SANDBLASTING	512	Building Maintenance	33,851.25	\$	33,851
593	TEXAS COMMISSION ON ENV QUALITY	506	Professional Services	414,191.24	\$	414,191
594	TEXAS ONE SOURCE INDUSTRIAL SO	511	Industrial Services	38,437.50	\$	38,438
595	THIELSCH ENG. INC.	506	Engineering Services	5,700.00	\$	5,700
596		512	Engineering Services	126,800.00	\$	126,800
597		513	Engineering Services	25,396.35	\$	25,396
598	THIELSCH ENGINEERING INC	511	Engineering Services	2,500.00	\$	2,500
599		512	Engineering Services	5,700.00	\$	5,700
600		514	Engineering Services	2,850.00	\$	2,850
601	THORCO HOLDINGS LLC	502	Maintenance & Repair	2,431.00	\$	2,431
602		512	Maintenance & Repair	73,486.73	\$	73,487
603	THYSSENKRUPP ELEVATOR	511	Elevator Maintenance	76,391.30	\$	76,391
604		512	Elevator Maintenance	15,182.71	\$	15,183
605		935	Elevator Maintenance	24,574.27	\$	24,574
606	TITAN ES LLC	908	Energy Conservation Products &	2,657,066.40	\$	2,657,066
607	TJ'S REMODELING	506	Maintenance & Repair	27,500.00	\$	27,500
608	TNT CRANE & RIGGING INC	511	Crane Services	17,828.20	\$	17,828
609		512	Crane Services	11,718.00	\$	11,718
610	TOTAL WEED CONTROL	506	Grounds Maintenance	15,608.49	\$	15,608
611		549	Grounds Maintenance	1,640.86	\$	1,641
612	TRAC-WORK INC	512	Generation Supplies	66,937.09	\$	66,937
613	TRANS CONTINENTAL SUPPLY, INC	506	Generation Supplies	2,447.08	\$	2,447
614		510	Generation Supplies	1,255.88	\$	1,256
615		511	Generation Supplies	3,777.09	\$	3,777
616		512	Generation Supplies	96,623.65	\$	96,624

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
617		513	Generation Supplies	7,494.20	\$	7,494
618		514	Generation Supplies	14,941.89	\$	14,942
619	TREMCO ROOFING	511	Building Maintenance	35,876.40	\$	35,876
620	TRUEGRID PAVERS	935	Building Maintenance	48,000.00	\$	48,000
621	TULSA HELICOPTER LLC	563	Right of Way Maintenance	79,570.50	\$	79,571
622		571	Right of Way Maintenance	87,206.61	\$	87,207
623	TULSA LOCK & KEY	506	Maintenance & Repair	275.98	\$	276
624		510	Maintenance & Repair	3,463.55	\$	3,464
625		511	Maintenance & Repair	10,009.25	\$	10,009
626	TULSA, CITY OF	593	Trash Services	12,328.75	\$	12,329
627		935	Trash Services	537.00	\$	537
628	TURBINE MASTER INC	513	Maintenance & Repair	43,378.12	\$	43,378
629	TURBO FILTRATION CORP	513	Maintenance & Repair	81,007.16	\$	81,007
630	TURBOCARE	513	Maintenance & Repair	46,154.19	\$	46,154
631	TWENTY FIRST CENTURY COMMUNICATIONS INC	580	Communication Services	9,891.52	\$	9,892
632		588	Communication Services	7,589.97	\$	7,590
633	U S UNDERWATER SERVICES LLC	512	Tank Inspections & Repair	12,250.85	\$	12,251
634		513	Tank Inspections & Repair	31,821.10	\$	31,821
635		514	Tank Inspections & Repair	22,346.93	\$	22,347
636	UNITED DYNAMICS CORPORATION	512	Inspection Services	179,844.44	\$	179,844
637	UNITED RENTAL CO	506	Equipment Rental	1,290.20	\$	1,290
638		511	Equipment Rental	10,226.91	\$	10,227
639		514	Equipment Rental	1,478.40	\$	1,478
640	UNITED RENTALS	502	Equipment Rental	478.00	\$	478
641		506	Equipment Rental	10,395.74	\$	10,396
642		510	Equipment Rental	10,510.78	\$	10,511
643		511	Equipment Rental	23,682.47	\$	23,682
644		512	Equipment Rental	66,113.40	\$	66,113
645		513	Equipment Rental	9,593.46	\$	9,593
646		514	Equipment Rental	502.00	\$	502
647		553	Equipment Rental	14,098.50	\$	14,099
648	UNITED RENTALS INC	510	Equipment Rental	5,380.00	\$	5,380
649		511	Equipment Rental	9,624.79	\$	9,625
650		512	Equipment Rental	9,231.15	\$	9,231
651		513	Equipment Rental	7,203.42	\$	7,203
652		553	Equipment Rental	6,247.59	\$	6,248
653	USACE FINANCE CENTER	505	Water Storage	108,396.49	\$	108,396
654	VARO ENGINEERS LTD	500	Professional Services	15,221.48	\$	15,221
655	VEOLIA ENVIRONMENTAL SERVICES	505	Environmental Services	3,462.00	\$	3,462
656		510	Environmental Services	5,396.25	\$	5,396
657		511	Environmental Services	74,558.70	\$	74,559
658		512	Environmental Services	74,167.68	\$	74,168
659		513	Environmental Services	12,259.50	\$	12,260
660	VERNON FIRE & SAFETY EQUIPMENT	506	Fire & Safety Services	456.70	\$	457
661		511	Fire & Safety Services	2,600.00	\$	2,600
662		512	Fire & Safety Services	7,466.10	\$	7,466
663	VERNON, CITY OF	511	Maintenance & Repair	19,300.67	\$	19,301
664	VICTORY ENERGY OPERATIONS LLC	512	Contract Labor	15,656.13	\$	15,656
665	VINSON PROCESS CONTROLS	506	Contract Labor	108.00	\$	108
666		512	Contract Labor	67,266.96	\$	67,267
667	WARREN CAT	511	Contract Labor	3,429.00	\$	3,429
668		512	Contract Labor	150,874.90	\$	150,875
669		514	Contract Labor	17,923.51	\$	17,924
670	WASTE MANAGEMENT	506	Waste Management	125.00	\$	125
671		570	Waste Management	7,878.79	\$	7,879
672		571	Waste Management	2,523.21	\$	2,523
673		583	Waste Management	75,128.11	\$	75,128
674		584	Waste Management	45,349.09	\$	45,349
675		585	Waste Management	7,207.04	\$	7,207
676		587	Waste Management	7,207.00	\$	7,207
677		593	Waste Management	410.09	\$	410
678	WASTE MANAGEMENT TULSA	506	Trash Services	40,572.01	\$	40,572
679	WEAKLEY EXCAVATION SERVICES LL	511	Various Services	96,660.25	\$	96,660
680		512	Various Services	7,883.75	\$	7,884
681		514	Various Services	9,359.00	\$	9,359
682	WEAKLYS WELDING & DOZER SERVIC	511	Welding & Dozer Services	259,780.00	\$	259,780
683		514	Welding & Dozer Services	69,126.50	\$	69,127
684	WELD TECH FABRICATION LLC	512	Maintenance & Repair	128,270.50	\$	128,271
685	WHITE COFFEY & FITE	928	Legal Services	232,718.90	\$	232,719
686	WHITTINGHILL DISPOSAL SERVICE INC	588	Disposal Services	10,312.50	\$	10,313
687	WICHITA COUNTY WATER IMPROVEME	505	Water Service	409,728.05	\$	409,728
688	WILLIAMS CONSTRUCTION	512	Maintenance & Repair	16,667.81	\$	16,668
689	WRIGHT TREE SERVICE INC	563	Vegetation Management	11,537.17	\$	11,537
690		570	Vegetation Management	3,194.24	\$	3,194
691		571	Vegetation Management	2,475,673.71	\$	2,475,674
692		593	Vegetation Management	3,003,410.91	\$	3,003,411
693		935	Vegetation Management	1,622.20	\$	1,622

PUBLIC SERVICE COMPANY OF OKLAHOMA
Accounts Payable Charges to Outside Services not Charged to 923 Included in Cost of Service
For the Test Year Ended January 31, 2015
Payments to Vendors Equal To or Greater Than \$10,000

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
694	W-S INDUSTRIAL SERVICES	511	Maintenance & Repair	14,688.65		\$ 14,689
695		512	Maintenance & Repair	1,438,275.54		\$ 1,438,276
696		513	Maintenance & Repair	148,034.67		\$ 148,035
697		514	Maintenance & Repair	56,574.70		\$ 56,575
698	W-S SPECIALTY SERVICES LLC	512	Various Services	240,013.45		\$ 240,013
	XTREME BOLTING	512	Maintenance & Repair	11,837.05		\$ 11,837
699		513	Maintenance & Repair	3,500.00		\$ 3,500
	Grand Total			\$ 85,419,611	\$ (380,195)	\$ 85,039,416
				Vendors paid less than \$10,000		\$ 1,440,513
				Total AP WP H-12.3		\$ 86,479,929

**PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO
OUTSIDE SERVICES NOT CHARGED TO 923 INCLUDED IN COST OF SERVICE
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015**

Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
1	310 LTD	9120	Staffing Services	5,511		5,511
2	360 TRAINING	5570	Training Services	3,434		3,434
3	3D INTERNET LLC	5880	Training Services	350		350
4	8760 INC	9350	IT Services	1,076		1,076
5	A & A TRANSFER COMPANY	5880	Various Services	1,144		1,144
6	AA ELECTRIC & PLUMBING INC	5880	Professional Services	199		199
7	ABZ INC	9210	Software Services	63		63
8	ACCELERATED TECHNOLOGY LABORATORIES INC	5000	Information Technology Services	299		299
9	ACCENT DRAPERIES	5880	Office Supplies and Services	48		48
10	ACCENT ON MANAGEMENT	9120	Consulting Services	428		428
11	ACCUTEMP	9030	Staffing Services	39		39
12	ACCU WEATHER	9210	Professional Services	(0)		(0)
13	ACCUVANT INC	9350	Information Technology Services	36,648		36,648
14	ACTUATE CORPORATION	5692	Software Services	7,373		7,373
15		9350	Software Services	19,534		19,534
16	ADI	9210	Professional Services	(0)		(0)
17	ADVANCE PRINTING & GRAPHICS	9210	Media Services	0		0
18	ADVANCE SIGN GROUP	5600	Media Services	183		183
19		5660	Media Services	118		118
20	ADVANCED SOLUTIONS INC	5000	Software Services	4,760		4,760
21		5800	Software Services	3,157		3,157
22		9210	Software Services	3,318		3,318
23		9350	Software Services	283		283
24	AERIAL DATA SERVICE INC	9120	Information Technology Services	1,037		1,037
25	AEROTEK INC	5000	Staffing Services	4,755		4,755
26		5800	Staffing Services	670		670
27		5880	Staffing Services	552		552
28	AGILENT TECHNOLOGIES	5000	Laboratory Services	4,494		4,494
29		5600	Laboratory Services	2,051		2,051
30		5800	Laboratory Services	2,051		2,051
31	AINSWORTH TRUCKING LP	9210	Delivery Services	(0)		(0)
32	AIRGAS	5000	Professional Services	33		33
33	AIRGAS USA LLC	5000	Laboratory Services	1,636		1,636
34		9302	Laboratory Services	(0)		(0)
35	AKERS, FINAS	9210	Professional Services	0		0
36	ALLROUNDAUTOMATIONS	9350	Software Services	116		116
37	ALSTOM GRID INC	5692	Engineering Services	121,879		121,879
38	AMANDA GRAPHICS	5000	Engineering Services	3,993		3,993
39	AMERICAN ELECTRIC POWER	9350	Information Technology Services	1,804	(1,804)	-
40	AMERICAN ELECTRIC POWER FOUNDATION	9350	Information Technology Services	1,424	(1,424)	-
41	AMERICAN ERT	5000	Training Services	3,163		3,163
42	AMERICAN FIRST LEGAL SERVICE	9210	Legal Services	0		0
43	AMERICAN INDUSTRIAL HYGIENE ASSOC	5000	Laboratory Services	2,432		2,432
44	AMERICAN LEGISLATIVE EXCHANGE COUNCIL	9210	Professional Services	0	(0)	-
45	AMERICAN SOCIETY FOR TESTING & MATERIALS	5000	Professional Services	866		866
46	AMERICAN WIRE ROPE & SLING	5660	Training Services	527		527
47	AMOS, WILLIAM B JR	5660	Training Services	166	(166)	-
48	ANA-LAB CORP	5000	Laboratory Services	1,812		1,812
49	ANSYS INC	9210	Engineering Services	2,579		2,579
50	APEX DOCUMENT MANAGEMENT INC	9210	Office Supplies and Services	(0)		(0)
51	ARAMARK SPORTS & ENTERTAINMENT	5000	Catering	16,975	(16,975)	-
52		5660	Catering	4,706	(4,706)	-
53	ARC	5600	Engineering Services	212		212
54	ARCADIS	5000	Environmental Services	2,515		2,515
55	ARCADIS U S INC	5000	Environmental Services	2,249		2,249
56	ARCOS INC	9302	IT Services	20,497	(20,497)	-
57	ARES CORPORATION	5000	Consulting Services	4,985		4,985
58	ARES PROJECT MANAGEMENT LLC	5000	Information Technology Services	6,610		6,610
59	ARGUS MEDIA INC	5010	Professional Services	1,066		1,066
60		5570	Professional Services	5,399		5,399
61		9210	Professional Services	0		0
62	ARIBA INC	9350	Software Services	34,229		34,229
63	ARIZONA INSTRUMENT LLC	5000	Laboratory Services	538		538
64	ARKANSAS DEPARTMENT OF HEALTH	5000	Environmental Services	8	(8)	-
65	ARKANSAS DEPT OF ENVIRO QUALITY	9210	Environmental Services	(0)	0	-
66	ARMSTRONG FORENSIC LABORATORY INC	5600	Laboratory Services	4		4
67	ARROW GLOBAL ASSET DISPOSITION INC	9350	Professional Services	3,923		3,923
68	ARROW GLOBAL ASSET DISPOSITION, INC.	9350	Information Technology Services	(4,846)		(4,846)
69	ASME INTERNATIONAL	5100	Engineering Services	13		13
70	ASPECT SOFTWARE INC	9030	Software Services	16,456		16,456
71	ASPEN INC	5600	Software Services	1,022		1,022
72		9210	Software Services	354		354
73	ASSOCIATIONS CONVENTIONS TRADE SHOWS INC	5660	Media Services	208		208
74	ATKINSON, HASKINS, NELLIS, BRITTINGHAM	9210	Legal Services	(0)		(0)
75	ATLAS ADVERTISING	9120	Media Services	2,688		2,688
76	ATLAS BUTLER	5000	Office Supplies and Services	137		137
77	ATLAS INDUSTRIAL CONTRACTORS I	9350	Engineering Services	161		161
78	AUTODESK INC	9210	Subscription Services	190		190
79	AUTOMIC SOFTWARE INC	9030	Software Services	11,426		11,426
80	AVALANCHE CONSULTING	9120	Professional Services	1,401		1,401
81	AVENTION INC	9120	Professional Services	763		763
82	AVEPOINT INC	9350	Software Services	440		440
83	AVEVA INC	9210	Software Services	1,394		1,394
84		9350	Software Services	7,356		7,356
85	AVI SYSTEMS	5600	Professional Services	407		407
86		5660	Professional Services	4,093		4,093
87	B&B ELECTRICAL & UTILITY CONTRATORS INC	5880	Professional Services	(40,652)		(40,652)
88	BAGWELL, JONATHAN	5660	Various Services	4		4
89	BA-INSIGHT LLC	9350	Software Services	944		944
90	BARKER, MYCHAEL	9210	Professional Services	0		0
91	BARRETT, ADAM	9210	Professional Services	0		0
92	BARTHA AUDIO VISUAL	9301	Professional Services	668	(668)	-
93	BAYBRIDGE DECISION TECHNOLOGIES	9030	Professional Services	524		524
94	BCL TECHNOLOGIES INC	9350	Software Services	130		130
95	BECKMAN COULTER INC	5000	Laboratory Services	1,246		1,246

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
96		5600	Laboratory Services	141		141
97		5800	Laboratory Services	56		56
98	BELCHER, BRANDON	5660	Various Services	21		21
99	BELL & HOWELL LLC	9030	Software Services	29,948		29,948
100	BENCHMARK PORTAL LLC	9030	Professional Services	861		861
101	BENSON, EVELYN	9030	Various Services	36		36
102	BENTLEY SYSTEMS INC	5660	Software Services	404		404
103		9210	Software Services	536		536
104	BERRAN INDUSTRIAL GROUP INC	9030	Professional Services	41		41
105	BESCORP	5000	Training Services	1,417		1,417
106		5570	Training Services	1,263		1,263
107	BEYONDTTRUST SOFTWARE INC	9350	Software Services	4,441		4,441
108	BIGGINS LACY SHAPIRO & COMPANY LLC	9120	Consulting Services	1,902		1,902
109	BINARYTREE.COM INC	9210	Software Services	765		765
110	BLACKWELL, JASON	9030	Various Services	60		60
111	BLOOMBERG BNA	5000	Professional Services	1,395		1,395
112		9210	Professional Services	(0)		(0)
113	BLOOMBERG FINANCE LP	9210	Professional Services	(0)		(0)
114	BLUE MARBLE GEOGRAPHICS	5880	Software Services	119		119
115	BMC SOFTWARE INC	9350	Software Services	3,644		3,644
116	BOTETOURT COUNTY	9210	Professional Services	(0)	0	-
117	BOX INC.	9350	Software Services	3,214		3,214
118	BOY SCOUTS OF AMERICA	9210	Various Services	0	(0)	(0)
119	BRANDLE, MICHAEL	9210	Professional Services	(0)		(0)
120	BRITE, CHRIS	9210	Professional Services	0		0
121	BROWN RUDNICK LLP	5600	Legal Services	5,873	(5,873)	-
122	BROWN SERVICES CO LLC	5000	Professional Services	14,798		14,798
123	C T CORPORATION SYSTEM	9210	Legal Services	(0)		(0)
124	C2ER	9120	Professional Services	30		30
125	CALLARD COMPANY	5660	Professional Services	3,224		3,224
126	CAMBRIDGE ENERGY SOLUTIONS	5570	Software Services	8,805		8,805
127	CAMELOT SERVICES INC	9350	Staffing Services	1,925		1,925
128	CAMPBELL BUSINESS MACHINES INC	9210	Various Services	0		0
129	CAMPBELL, WANDA	5600	Professional Services	13		13
130	CAMPBELL, WANDA J	9210	Professional Services	0		0
131	CANDESCENT SOFTBASE LLC	9350	Software Services	4,304		4,304
132	CAPITAL RESULTS LLC	5600	Professional Services	92		92
133	CAREER BUILDER	9120	Staffing Services	1,817		1,817
134	CAREWORKS TECHNOLOGIES	9210	Training Services	(0)		(0)
135	CARL ZIFF LOCK SHOP INC	5660	Professional Services	18		18
136	CARLSON SOFTWARE	5000	Software Services	1,450		1,450
137		9210	Software Services	40		40
138	CARRIER CORP	9210	Software Services	40		40
139	CARROLL, MICHAEL E	9210	Professional Services	0		0
140	CARSON BOXBERGER, LLP	9210	Legal Services	(0)		(0)
141	CBCINNOVIS INC	5000	Professional Services	162		162
142		5060	Professional Services	7		7
143		5560	Professional Services	49	(49)	-
144		5570	Professional Services	55		55
145		5600	Professional Services	1,025		1,025
146		5660	Professional Services	118		118
147		5800	Professional Services	40		40
148		5880	Professional Services	9		9
149		9030	Professional Services	1,296		1,296
150		9120	Professional Services	19		19
151		9210	Professional Services	13		13
152		9260	Professional Services	8		8
153		9350	Professional Services	16		16
154	CCB CREDIT SERVICES INC	9030	Financial Services	26,762		26,762
155	CDW	5560	Information Technology Services	93		93
156		5600	Information Technology Services	102		102
157		5660	Information Technology Services	46		46
158		5880	Information Technology Services	25		25
159		9350	Information Technology Services	294		294
160	CEAT STUDENT COUNCIL	5600	Various Services	60		60
161	CEAT INTERNATIONAL INC	5600	Training Services	1,363		1,363
162		5710	Training Services	459		459
163	CEM	5000	Professional Services	995		995
164	CENTERPLATE	5000	Professional Services	8,631		8,631
165	CENTIGON SOLUTIONS INC	9350	Software Services	580		580
166	CENTRIC CONSULTING	5860	Consulting Services	867		867
167		9030	Consulting Services	21		21
168	CGI TECHNOLOGIES & SOLUTIONS INC	9350	Software Services	22,048		22,048
169	CHIDURALA, SUDHAKAR	5660	Professional Services	1		1
170	CISCO WEBEX LLC	5692	Professional Services	70		70
171	CLARK LABORATORIES LLC	5000	Laboratory Services	7		7
172	CLARK, MARK	9210	Professional Services	(0)		(0)
173	CLEAN HARBORS	5000	Environmental Services	754		754
174	CLEAN HARBORS ENV SERVICES INC	5000	Environmental Services	231		231
175	CLEO COMMUNICATIONS US LLC	9030	Software Services	1,118		1,118
176	CLOUD SHERPAS INC	5600	Software Services	73		73
177	COLUMBUS BAR ASSOCIATION	9030	Legal Services	14	(14)	-
178	COLUMBUS COLLEGE OF ART & DESIGN	9210	Media Services	(0)	0	-
179	COLUMBUS DISPATCH	5600	Various Services	170	(170)	-
180		9030	Various Services	34	(34)	-
181	COMMERCIAL WORKS INC	5570	Professional Services	32		32
182	COMMON GROUND SEMINARS INC	5000	Training Services	567		567
183		9210	Training Services	0		0
184	COMMONWEALTH OF VIRGINIA	5000	Tax Services	320	(320)	-
185	COMPASS CONSULTING GROUP LLC	9210	Consulting Services	0		0
186	COMPUTERSHARE	9210	Media Services	0		0
187	CONNECTSOLUTIONS	5000	Software Services	76		76
188	CONTINENTAL OFFICE FURNITURE C	9210	Professional Services	0		0
189	CONTINUOUS DIALOGUE	9120	Training Services	2,271		2,271
190	CONTX CORPORATION	5880	Consulting Services	1,270		1,270

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
191	CONVERSE ELECTRIC INC	5000	Professional Services	60		60
192	CORASWORKS CORPORATION	9350	Software Services	841		841
193	CORELOGIC INC	9350	Catering	24,935		24,935
194	CORELOGIC SPATIAL SOLUTIONS	9350	Software Services	2,435		2,435
195	CORKY WELLS ELECTRIC INC	5600	Professional Services	99		99
196	CORPORATE EXECUTIVE BOARD	9030	Professional Services	8,309	(8,309)	-
197	CORPUS CHRISTI CHAMBER OF COMMERCE	9120	Various Services	507	(507)	-
198	COSHOCTON COUNTY MEMORIAL HOSPITAL	5000	Media Services	21	(21)	-
199	COSHOCTON COUNTY SHERIFFS OFFICE	9210	Professional Services	0	(0)	-
200	COUP RESTORATIONS INC	5880	Professional Services	84		84
201		9350	Professional Services	45		45
202	COX BUSINESS CENTER	5600	Various Services	186		186
203	CPS COMPANIES	9210	Professional Services	(0)		(0)
204	CO-ROLL CALL INC	9210	Media Services	0	(0)	0
205	CRANE INSTITUTE OF AMERICA INC	5600	Training Services	951	(951)	-
206		5660	Training Services	55		55
207	CRC GROUP INC	9210	Delivery Services	0		0
208	CREATIVE MANAGEMENT SYSTEMS	5600	Training Services	1,402		1,402
209	CREATIVE PALETTE INC	9350	Professional Services	14		14
210	CREEKSIDE CONFERENCE & EVENT CENTER	5600	Professional Services	1,491		1,491
211	CRITICAL BUSINESS ANALYSIS INC	5000	Consulting Services	1,159		1,159
212	CRYSTAL & HINCKLEY SPRINGS	5000	Various Services	6		6
213	CYBER-ARK SOFTWARE INC	9350	Software Services	1,888		1,888
214	CYIENT INC	5600	Professional Services	51,769		51,769
215		5800	Professional Services	367		367
216	CYME INTERNATIONAL T&D INC	5600	Professional Services	344		344
217	CYVEILLANCE INC	9210	Professional Services	(0)		(0)
218	D & B	9030	Consulting Services	518		518
219		9120	Consulting Services	4,986		4,986
220		9350	Consulting Services	3,942		3,942
221	DADE MOELLER & ASSOCIATES INC	5000	Professional Services	1,358		1,358
222	DAVID A MCCAMMON	5060	Various Services	1		1
223	DAVIES CONSULTING LLC	5800	Professional Services	2,170		2,170
224	DAVIS H ELLIOT COMPANY INC	5600	Various Services	36		36
225	DDC ADVOCACY	9210	Professional Services	658	(658)	(0)
226	DDI CUSTOMER SERVICE INC	5000	Training Services	15	(15)	-
227		5570	Training Services	22		22
228		5880	Training Services	93		93
229	DECISION MODELING INC	9350	Professional Services	525		525
230	DEER PARK	9210	Various Services	0	(0)	-
231	DEGGENDORF, MICHAEL	5660	Various Services	48		48
232	DELAWARE, CITY OF	9210	Various Services	0	(0)	-
233	DELL MARKETING LP	5692	Information Technology Services	6,171		6,171
234	DELORME PUBLISHING COMPANY INC	5660	Office Supplies and Services	67		67
235		5880	Office Supplies and Services	34		34
236	DEPARTMENT OF ENVIRONMENTAL PROTECTION	5000	Environmental Services	693		693
237	DEVELOPMENT COUNSELLORS INTERNATIONAL	9120	Professional Services	8,585		8,585
238	DIGIMIND INC	9210	Professional Services	0		0
239	DIGIPEDE TECHNOLOGIES LLC	5660	Software Services	1,179		1,179
240	DIRECTEMPLOYERS	9210	Professional Services	0		0
241	DISTRIBUTED ENERGY FINANCIAL GROUP	9030	Media Services	6,081		6,081
242	DOBLE ENGINEERING CO	5600	Engineering Services	130		130
243	DOCAUTO INC	9350	Professional Services	28		28
244	DODSON BROS EXTERMINATING	5000	Professional Services	48		48
245	DODSON PEST CONTROL	5000	Professional Services	15		15
246	DONADIO, PATRICK	5000	Professional Services	1,600		1,600
247		9210	Professional Services	0		0
248	DOUGHERTY, HANNEMAN & SNEDAKER, LLC	9210	Legal Services	(0)		(0)
249	DRUG TESTING USA	5000	Medical Services	492	(5)	487
250		5600	Medical Services	121	(7)	115
251		5880	Medical Services	27	(7)	20
252		9210	Medical Services	0		0
253		9260	Medical Services	35		35
254	DRUGS OF ABUSE TESTING	5000	Medical Services	445		445
255	DTE ENERGY COMPANY	5600	Professional Services	1,198	(1,198)	-
256	DYNAMIT	5100	IT Services	213		213
257		9120	IT Services	129		129
258	E2 MANAGETECH INC	5000	Environmental Services	3,275		3,275
259	EAGLE EXHIBIT SERVICES INC	9120	Consulting Services	471		471
260		9210	Consulting Services	0		0
261	EARTH NETWORKS	5560	Professional Services	4,448		4,448
262		9210	Professional Services	0		0
263	EASI LLC	5600	Staffing Services	249		249
264		5660	Staffing Services	115		115
265	EAST PAY	9050	Financial Services	33		33
266	EASTHAM & ASSOCIATES OF OHIO	9210	Engineering Services	(0)		(0)
267	EASYLINK SERVICES CORP	9350	IT Services	4,923		4,923
268	EASYPower LLC	9210	Training Services	1,640		1,640
269	ECOSYS MANAGEMENT LLC	5660	Financial Services	9,474		9,474
270	EDIFICS	9350	Software Services	269		269
271	EDISON ELECTRIC INSTITUTE	9210	Professional Services	0		0
272	EDISON WELDING INSTITUTE INC	5600	Engineering Services	688		688
273	EDM INTERNATIONAL INC	5880	Environmental Services	1,133		1,133
274	ELECTRIC POWER GROUP LLC	5660	Professional Services	3,026		3,026
275		5692	Professional Services	1,170		1,170
276	ELECTRIC RELIABILITY COUNCIL OF TEXAS	5560	Training Services	14,147	(14,147)	-
277	ELECTRICAL TEST INSTRUMENTS	5000	Various Services	169		169
278	ELEMENT MATERIALS TECHNOLOGY	5000	Laboratory Services	98		98
279	EMC CORPORATION	9210	Data Storage	10,719		10,719
280		9310	Data Storage	582		582
281		9350	Data Storage	45,813		45,813
282	EMERSON PROCESS LLLP	5000	Professional Services	216		216
283	EMERSON PROCESS MANAGEMENT	5000	Professional Services	696		696
284		9210	Professional Services	695		695
285	EMERSON, ROYCE	9210	Professional Services	(0)		(0)

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286	EMPLOYMENT TECHNOLOGIES CORP	9030	IT Services	1,201		1,201
287	ENERGY EBUSINESS CONSORTIUM	9030	IT Services	51		51
288	ENERGY EXEMPLAR LLC	5570	Professional Services	9,477		9,477
289		9210	Professional Services	0		0
290		9350	Professional Services	34,183		34,183
291	ENERGY VENTURES ANALYSIS INC	5010	Professional Services	108		108
292	ENGINEERED SOFTWARE INC	5000	Software Services	1,636		1,636
293		9210	Software Services	100		100
294	ENOSERV LLC	5620	Software Services	6,537		6,537
295	ENSOFIT INC	9210	Software Services	64		64
296	ENTERPRISE VENDING INC	5570	Catering	253		253
297	ENVIANCE INC	5000	Software Services	82,645		82,645
298	ENVIRONMENTAL MANAGEMENT	9210	Environmental Services	116		116
299	ENVIRONMENTAL RESOURCE ASSOCIATES INC	5000	Environmental Services	646		646
300	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE	5880	Environmental Services	74		74
301		9120	Environmental Services	49		49
302	ERA	5000	Environmental Services	977		977
303	ERNST & YOUNG	9210	Consulting Services	(0)		(0)
304	ESCAL INSTITUTE OF ADVANCED TE	9350	Training Services	4,111		4,111
305	ESCAPE FIRE & SAFETY SERVICES CO	5000	Various Services	7		7
306	ESKER SOFTWARE	9350	Software Services	238		238
307	ESTIA INTERNATIONAL LLC	5600	Professional Services	156		156
308	ESTES, WILLIAM F	5692	IT Services	7		7
309	EUROWELD	5000	Professional Services	5,858		5,858
310	EXACTTARGET INC	9030	Software Services	10,753		10,753
311		9050	Software Services	4,969		4,969
312	EXPERIAN	9030	Consulting Services	44,496		44,496
313	EXPERIAN MARKETING SOLUTIONS INC	9030	Software Services	12,935		12,935
314	EXPERIS US INC	9302	Staffing Services	331		331
315	EXTENSIS	9210	Software Services	103		103
316	EYE CENTER FOUNDATION	5000	Medical Services	189		189
317	FAD TOOLS INTERNATIONAL LLC	5600	Subscription Services	220		220
318	FAHRENHEIT IT INC	9350	Staffing Services	186		186
319	FAIR ISAAC CORPORATION	9350	Financial Services	620		620
320	FAO USACE	5000	Environmental Services	550		550
321	FEDEX	5000	Delivery Services	10		10
322		5060	Delivery Services	5		5
323		5660	Delivery Services	3		3
324		9210	Delivery Services	0	(0)	0
325		9302	Delivery Services	0		0
326	FEE CORP	5000	Professional Services	81		81
327	FIDELITY INVESTMENTS	9260	Financial Services	2,525		2,525
328	FIELDS, DEHMLOW & VESSELS, LLC	9210	Legal Services	0		0
329	FINANCIAL TIMES LIMITED	9120	Subscription Service	1,014		1,014
330	FIREPROOF RECORDS CENTER	9210	Data Storage	0		0
331	FIRST COLLECTION SERVICES - MABELVALE	9030	Collection Services	15,900		15,900
332	FISERV	9030	Professional Services	97,516		97,516
333	FLAHERTY SENSABAUGH BONASSO PLLC	9210	Legal Services	(0)		(0)
334	FLEXERA SOFTWARE LLC	9350	Software Services	2,316		2,316
335	FLYNN, JASON	9210	Professional Services	0		0
336	FME AG	9350	Professional Services	1,059		1,059
337	FOCUS 3 LLC	5000	Professional Services	9,237		9,237
338	FRANKLIN COUNTY SHERIFFS DEPT	9210	Professional Services	0	(0)	0
339	FRANKLIN IMAGING	5000	Media Services	2,696		2,696
340		5660	Media Services	45		45
341		9210	Media Services	5		5
342		9302	Media Services	(0)		(0)
343	FRAZIER HEIBY INC	9120	Professional Services	10,011		10,011
344	FREEMAN	9120	Professional Services	26		26
345	FRILOT LLC	9210	Legal Services	0		0
346	FSG TECHNOLOGY SERVICES	9210	Professional Services	(0)		(0)
347	FUJITSU COMPUTER PRODUCTS OF AMERICA INC	9210	Software Services	(0)		(0)
348	FURMANITE AMERICA INC	5000	Professional Services	1,426		1,426
349	FUSIONSOFIT LLC	9350	Software Services	15,187		15,187
350	GALLAGHER CONSULTING GROUP INC	5600	Professional Services	876		876
351		5660	Professional Services	473		473
352	GALLIA COUNTY SHERIFFS OFFICE	9210	Professional Services	(0)	0	0
353	GARNER ECONOMICS LLC	9120	Professional Services	1,522		1,522
354	GE ENERGY MANAGEMENT SERVICES INC	5880	Professional Services	786		786
355	GEARY, PORTER & DONOVAN	9210	Legal Services	0		0
356	GENERAL GRAPHICS	9070	Human Resources Services	588		588
357		9120	Human Resources Services	743		743
358	GENERAL RESEARCH INC	5630	Professional Services	132		132
359	GENSCAPE INC	5570	Professional Services	17,897		17,897
360	GEO-SLOPE INTERNATIONAL LTD	9210	Software Services	794		794
361	GEOTEL COMMUNICATIONS LLC	9120	Professional Services	700		700
362	GERBER, KEVIN L	9210	Professional Services	0		0
363	GERGELY LAW OFFICES, P. C.	9210	Legal Services	0		0
364	GLASURE, JOHN	9210	Professional Services	0		0
365	GLOBAL ASSET POSITIONING LLC	9120	Professional Services	4,261		4,261
366	GLOBALSCAPE INC	5660	Professional Services	3,787		3,787
367	GLOBALVIEW SOFTWARE INC	5010	Software Services	2,693		2,693
368		5570	Software Services	7,461		7,461
369	GM VOICES INC	9030	Professional Services	24		24
370	GRAY, TODD R	5000	Professional Services	21		21
371	GRAYSON, ROBERT L	9210	Professional Services	0		0
372	GRECHEN SHORE COURT REPORTING/LITIGATION	9210	Legal Services	0		0
373	GREEN ARISIN	9210	Legal Services	(0)	0	0
374	GRINDLE, TERRY	9210	Professional Services	0		0
375	GROFF, LISA R	9210	Various Services	0		0
376	GULF STATES ENVIRONMENTAL LABORATORIES	5000	Laboratory Services	85		85
377	GUSTETIC, STANLEY J	5000	Consulting Services	167		167
378	HAGEN, CONNIE D INC	5000	Medical Services	377		377
379	HALF MOON PLUMBING INC	5000	Professional Services	859		859
380	HART ENERGY PUBLISHING	9120	Media Services	406		406

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
381	HD ELECTRIC CO	5600	Professional Services	401		401
382	HEALEY, ROBERT	5600	Professional Services	50		50
383	HEMPSTEAD COUNTY ECONOMIC DEVELOPMENT	9120	Professional Services	964	(964)	-
384	HENDRIX HEATING & COOLING	5000	Professional Services	32		32
385	HESS, SUMMER	9210	Professional Services	(0)		(0)
386	HEWITT ASSOCIATES LLC	9210	Financial Services	(0)		(0)
387	HEWLETT-PACKARD COMPANY	9350	Professional Services	24,758		24,758
388	HIGHLAND, HORACE JR	9210	Various Services	(0)		(0)
389	HOECKER ENERGY LAW & POLICY PLLC	5600	Legal Services	614		614
390	HOLZER CLINIC	5000	Medical Services	105		105
391		9260	Medical Services	118		118
392	HOOTSUITE MEDIA INC	9210	Media Services	0		0
393	HUBHEAD	9210	Software Services	1,470		1,470
394		9350	Software Services	53,571		53,571
395	HV DIAGNOSTICS INC	5000	Professional Services	594		594
396	HYLAND SOFTWARE	9350	Software Services	2,416		2,416
397	HYPACK INC	9350	Software Services	82		82
398	I2SMS LLC	9210	Professional Services	0		0
399	IBM CORP	9350	Data Storage	514,345		514,345
400	ICE MILLER	9210	Legal Services	658	(658)	0
401	ICE MILLER WHITEBOARD	9210	Professional Services	0	(0)	0
402	IHS GLOBAL INC	9210	Professional Services	16,711		16,711
403	IJET INTERNATIONAL INC	9210	Professional Services	0		0
404	IMAGING SCIENCE & SERVICES INC	9350	Software Services	505		505
405	IMPAC	9350	Various Services	85	(85)	-
406	IMPERIAL COFFEE FOOD SERVICE	5000	Catering	1,227		1,227
407	INDUSTRIAL ASSET MANAGEMENT COUNCIL	9120	Consulting Services	21		21
408	INDUSTRIAL INFORMATION RESOURCES INC	5570	Software Services	6,542		6,542
409	INDUSTRIAL RESOURCES INC	5000	Software Services	401		401
410	INFOGROUP	9030	Collection Services	6,092		6,092
411	INFORMATICA CORPORATION	9350	Software Services	37,719		37,719
412	INFORMATION MANAGEMENT	5000	Data Storage	319		319
413	INFORMATIVE GRAPHICS CORPORATION	9210	Information Technology Services	1,401		1,401
414		9350	Information Technology Services	1,661		1,661
415	INFOSOL INC	9350	IT Services	443		443
416	INFOTECH ENTERPRISES AMERICA INC	5800	Professional Services	1,312		1,312
417		5880	Professional Services	24		24
418	INFRAGISTICS CORP HDQ	9210	Software Services	179		179
419	INGRAM, JOHN	9210	Professional Services	0		0
420	INITIALLY YOURS INC	5600	Professional Services	45		45
421	INNOSOURCE INC	9030	Staffing Services	129,506		129,506
422	INNOVATION TAP LLC	5570	Software Services	23,869		23,869
423	INSTEP SOFTWARE LLC	5000	Software Services	30,346		30,346
424	INTEG ENTERPRISE CONSULTING	9350	Consulting Services	104,490		104,490
425	INTELEX TECHNOLOGIES INC	9350	Software Services	5,386		5,386
426	INTERACTIVE INTELLEGEANCE	9030	Data Storage	4,202		4,202
427	INTERGRAPH CORPORATION	9210	Software Services	11,071		11,071
428	INTERIM HEALTHCARE	5600	Medical Services	30		30
429	INVISTA LTD	9210	Software Services	(0)		(0)
430	IPREO LLC	9302	Professional Services	(0)		(0)
431	I PRO TECH LLC	9350	Professional Services	158		158
432	IPS ENERGY USA INC	5000	Software Services	20,129		20,129
433		9302	Software Services	3,639		3,639
434	IRTH SOLUTIONS INC	9350	Software Services	5,237		5,237
435	ITRON	9350	Software Services	25,115		25,115
436	ITRON INC	5800	Consulting Services	814		814
437		9020	Consulting Services	13,439	(13,439)	-
438		9210	Consulting Services	0		0
439		9350	Consulting Services	30,207		30,207
440	JD POWER & ASSOCIATES	9301	Professional Services	6,305		6,305
441	JEFFERDS CORP	5000	Professional Services	2		2
442		5100	Professional Services	31		31
443	JEFFERSON COUNTY SHERIFF	9210	Professional Services	0	(0)	-
444	JEWELL, GREGORY M MD LLC	9250	Medical Services	3,814		3,814
445	JILL C PARKER WITT	5060	Various Services	2		2
446	JIMS METERING TRAINING	5880	Training Services	1,329		1,329
447	JOHN SNELL & ASSOCIATES INC	5000	Training Services	3,037		3,037
448	JOHNOTHAN E LAYNE	5000	Various Services	23		23
449	JOHNSON, CHRIS	9210	Professional Services	(0)		(0)
450	JORDAN, DEBRA	9302	Various Services	(0)		(0)
451	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5000	Various Services	14,339	(3,507)	10,833
452		5010	Various Services	284	(93)	190
453		5060	Various Services	471	(68)	402
454		5100	Various Services	452	(372)	81
455		5120	Various Services	11		11
456		5200	Various Services	11	(11)	-
457		5530	Various Services	324	(324)	-
458		5560	Various Services	164	(59)	105
459		5570	Various Services	1,200	(0)	1,200
460		5600	Various Services	4,269	(359)	3,910
461		5612	Various Services	1,591		1,591
462		5660	Various Services	1,465	(67)	1,398
463		5680	Various Services	32		32
464		5692	Various Services	43		43
465		5700	Various Services	423	(2)	421
466		5710	Various Services	10,050	(10,050)	-
467		5730	Various Services	131	(131)	-
468		5800	Various Services	1,693	(107)	1,586
469		5820	Various Services	1		1
470		5840	Various Services	92	(92)	-
471		5860	Various Services	239	(6)	234
472		5880	Various Services	330	(50)	280
473		5920	Various Services	1		1
474		5930	Various Services	17		17
475		9010	Various Services	19		19

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476		9020	Various Services	38		38
477		9030	Various Services	1,224	(267)	957
478		9050	Various Services	53	(40)	13
479		9070	Various Services	45	(45)	-
480		9080	Various Services	17		17
481		9120	Various Services	528	(134)	394
482		9210	Various Services	1,506	(1,772)	(266)
483		9260	Various Services	42	(25)	16
484		9302	Various Services	122	(125)	(4)
485		9350	Various Services	45		45
486	K & D CONSTRUCTION SERVICES INC	5880	Professional Services	2,804		2,804
487	KALTENBACH, BETH A	9210	Various Services	0		0
488	KANSAS CITY POWER & LIGHT COMPANY	9120	Subscription Services	3,044	(3,044)	-
489	KAPLAN, MICHAEL	5600	Professional Services	46		46
490	KEMA INC	9210	Software Services	(0)		(0)
491	KENTUCKY STATE TREASURER	5000	Laboratory Services	288	(288)	-
492	KESHAV CONSULTING SOLUTIONS LLC	9210	Professional Services	17		17
493	KEVIN RISLEY TRASH SERVICE	5000	Various Services	276		276
494	KEY PERSONNEL	5600	Staffing Services	201		201
495		5710	Staffing Services	2,849		2,849
496		5880	Staffing Services	1,575		1,575
497		9030	Staffing Services	175,380		175,380
498		9210	Staffing Services	0		0
499		9350	Staffing Services	108		108
500	KEYSTONE CENTER	9210	Professional Services	0	(0)	-
501	KFORCE INC	9210	Staffing Services	48		48
502	KINETIC INSIGHTS LLC	9210	Professional Services	0		0
503	KING BUSINESS INTERIORS INC	5000	Office Supplies and Services	748	(25)	723
504		5060	Office Supplies and Services	62		62
505		5100	Office Supplies and Services	514		514
506		5570	Office Supplies and Services	1,860	(473)	1,387
507		5600	Office Supplies and Services	55	(32)	23
508		5660	Office Supplies and Services	94		94
509		5880	Office Supplies and Services	223		223
510		9010	Office Supplies and Services	2		2
511		9210	Office Supplies and Services	0		0
512		9350	Office Supplies and Services	4,799		4,799
513	KNIGHT, CARL A	9030	Various Services	50		50
514	KNOX, KEITH A	9210	Professional Services	0		0
515	KOBEL, JO E	9210	Professional Services	(0)		(0)
516	KRAFT & KENNEDY INC	9350	Professional Services	89		89
517	KRUPINSKI, TODD	9210	Professional Services	0		0
518	LABORATORY CERTIFICATION SERVICES INC	5000	Laboratory Services	142		142
519	LAKAMO RECRUITING COMPANY	9210	Professional Services	0		0
520	LANDIS & GYR TECHNOLOGIES LLC	9020	Professional Services	1,111		1,111
521	LANDWORKS INC	9210	Software Services	2,847		2,847
522	LANGUAGE SELECT LLC	9030	Professional Services	9,859		9,859
523	LANIER, CHARLES R	9302	Professional Services	(0)		(0)
524	LASTING IMPRESSIONS EVENT RENTALS	5600	Media Services	40		40
525	LAW & ORDER RECORD RETRIEVAL	9210	Legal Services	0		0
526	LAW OFFICE OF DOUGLAS G. BELLON, P.C.	9210	Legal Services	-		-
527	LAW OFFICE OF PAUL W. TURNER PLLC	9210	Legal Services	(0)		(0)
528	LAW OFFICES OF JOHN E. HAUPT JR. LTD	9210	Legal Services	(0)		(0)
529	LAYTON EXCAVATING INC	5600	Professional Services	73		73
530		9350	Professional Services	34		34
531	LAZ PARKING	9210	Various Services	79	(79)	-
532	LBM OFFICE SOLUTIONS INC	9210	Delivery Services	(0)		(0)
533	LEADERSHIP COLUMBUS	9120	Various Services	496	(496)	-
534		9210	Various Services	0	(0)	-
535	LEADERSHIP DIRECTORIES INC	9210	Various Services	(0)	0	-
536	LEAGUE FOR THE BLIND & DISABLED INC	9030	Professional Services	1,553	(1,553)	-
537	LECO CORP	5000	Professional Services	251		251
538	LEDGEVIEW PARTNERS	9120	Consulting Services	816		816
539	LENGERICH, JOEL C	9210	Professional Services	0		0
540	LEXIS NEXIS	9030	Software Services	4,587		4,587
541	LEXISNEXIS MATTHEW BENDER	9350	Professional Services	713		713
542	LFM SOFTWARE LTD	9210	Software Services	1,697		1,697
543	LIFECARE ALLIANCE	9260	Professional Services	46		46
544	LINKS TECHNOLOGY SOLUTIONS INC	9350	Information Technology Services	817		817
545	LISTONS PAINTING INC	9210	Professional Services	(0)		(0)
546		9350	Professional Services	2		2
547	LOCKHEED MARTIN CORPORATION	9350	Professional Services	34,467		34,467
548	LONDON BUSINESS CONFERENCES	9120	Professional Services	1,316	(1,316)	-
549	LOUISIANA PROFESSIONAL ENGINEERING &	5060	Engineering Services	15	(15)	-
550	LOUISIANA, STATE OF	9210	Environmental Services	0	(0)	-
551	MACROSOFT INC	9302	Software Services	5,686	(5,686)	-
552	MADCAP SOFTWARE INC	5600	Software Services	1,134		1,134
553	MADDOX, KAY RN	5660	Medical Services	127		127
554	MALONEY, S J MANAGEMENT APPLICATIONS	5000	Professional Services	1,150		1,150
555	MANIFEST SOLUTIONS CORP	9210	Professional Services	0		0
556	MANPOWER	5000	Staffing Services	16,662		16,662
557		5060	Staffing Services	740		740
558		5570	Staffing Services	13,111		13,111
559		5660	Staffing Services	1,137		1,137
560		5710	Staffing Services	1,176		1,176
561		5860	Staffing Services	1,704		1,704
562		5880	Staffing Services	4,168		4,168
563		9120	Staffing Services	3,926		3,926
564		9210	Staffing Services	23		23
565	MARCONI GARAGE	9210	Various Services	0		0
566	MARINE ENGINEERING SYSTEMS COM	5100	Engineering Services	4,459		4,459
567	MARINE SOLUTIONS INC	5100	Engineering Services	2,468		2,468
568	MARKET STRATEGIES INC	5880	Professional Services	3,044		3,044
569	MATHESON TRI-GAS	5880	Engineering Services	8		8
570	MATHWORKS INC	5570	Professional Services	975		975

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
571	MATTINGLY, TODD	9210	Professional Services	0		0
572	MAXIM GROUP	5570	Financial Services	21		21
573		5660	Financial Services	22		22
574	MAYHEW, CHARLA ALYSE	9210	Media Services	(0)		(0)
575	MCAFFEE, CHRISTOPHER	9210	Professional Services	0		0
576	MCCALLUM SWEENEY CONSULTING	9120	Professional Services	23,465		23,465
577	MCCLINTOCK, JEAN S	9210	Communication Services	83		83
578	MCCLINTOCK, JOHN J	9210	Communication Services	(0)		(0)
579	MDA INFORMATION SYSTEMS INC	5570	Professional Services	447		447
580		9030	Professional Services	273		273
581	MEMORIAL HEALTH SYSTEM	5000	Medical Services	(4)		-
582	MERCANTILE ADJUSTMENT BUREAU LLC	9030	Collection Services	5,478	4	5,478
583	METALOGIX INTERNATIONAL	9350	Information Technology Services	512		512
584	METROHM USA INC	5000	Laboratory Services	1,065		1,065
585	METTLER-TOLEDO INC	5000	Professional Services	1,320		1,320
586	METTLER-TOLEDO LLC	5000	Professional Services	637		637
587	MICHAEL LEVINSON	9210	Various Services	(0)		(0)
588	MICHAEL N OSER	9210	Various Services	0		0
589	MICROBAC LABORATORIES INC	5000	Laboratory Services	125		125
590	MICROSOFT CORPORATION	9350	Software Services	82,076		82,076
591	MICROSOFT LICENSING GP	9350	Software Services	-		-
592	MID-CITY ELECTRIC CO	5000	Professional Services	29		29
593		5570	Professional Services	89	(89)	-
594		5660	Professional Services	84		84
595		9350	Professional Services	678		678
596	MID-OHIO VALLEY MEDICAL GROUP	5060	Medical Services	18	(18)	-
597	MIDWEST GUARDIAN INC	5880	Professional Services	80		80
598	MINITAB INC	5600	Software Services	669		669
599	MISTRAS GROUP INC	5000	Professional Services	74		74
600	MISTRAS SERVICES GROUP INC	5000	Laboratory Services	169		169
601	MITEM CORP	9350	Software Services	37,371		37,371
602	MITRATECH HOLDINGS INC	9350	Consulting Services	11,327		11,327
603	MODERNNETWORKS IR LLC	9302	Professional Services	(0)		(0)
604	MODULAR BUILDING CONSULTANTS	5000	Professional Services	29		29
605	MOORE CONSULTING LLC	5660	Professional Services	6,040		6,040
606	MOORE ENTERTAINMENT SYSTEMS	5000	Media Services	343		343
607	MOORE SYNDICATION INC	9301	Consulting Services	2,832		2,832
608	MOORES ELECTRICAL & MECHANICAL	5600	Professional Services	12		12
609	MORNINGSTAR COMMODITY DATA INC	5010	Market Data Services	875		875
610		5570	Market Data Services	29,448		29,448
611	MOUNT CARMEL OCCUPATIONAL HEALTH	9260	Medical Services	-	-	-
612	MTM TECHNOLOGIES	9350	Professional Services	1,633		1,633
613	MUZAK LLC	5600	Media Services	608		608
614	MYAPPSECURITY INC	9350	Software Services	453		453
615	MYERS, ELIZABETH A	9210	Various Services	(0)		(0)
616	NASDAQ OMX GROUP INC	9302	Professional Services	0		0
617	NATIONAL BOARD OF BOILER &	5100	Subscription Service	1		1
618	NATIONAL INSTITUTE OF STANDARDS	5000	Laboratory Services	891		891
619	NATIONAL JOURNAL GROUP INC	9210	Subscription Service	192	(192)	-
620	NATIONAL RECORDS CENTERS INC	5000	Professional Services	770		770
621		5570	Professional Services	198		198
622	NATIONAL SAFETY COUNCIL	5000	Professional Services	290		290
623	NAVEX GLOBAL INC	9210	Software Services	0		0
624	NAVIGANT CONSULTING INC	5000	Consulting Services	6,904		6,904
625	NAVIGATOR MANAGEMENT PARTNERS	9210	Professional Services	(0)		(0)
626		9260	Professional Services	764		764
627	NEOPOST	9210	Delivery Services	(0)		(0)
628		9310	Delivery Services	(0)	0	-
629		9350	Delivery Services	46		46
630	NETSUPPORT INC	9030	Professional Services	809		809
631	NETWORK & SECURITY TECHNOLOGIES	9210	Information Technology Services	0		0
632		9350	Information Technology Services	1,738		1,738
633	NETWORK9	5600	Information Technology Services	233		233
634		5660	Information Technology Services	213		213
635	NEW HORIZONS COMPUTER LEARNING	5600	Training Services	333		333
636	NEWCLIENTS PROMOTIONAL MARKETING	5000	Professional Services	141		141
637	NICE SYSTEMS TECHNOLOGIES INC	9030	Information Technology Services	7,800		7,800
638	NICHTER, JOHN	9210	Professional Services	(0)		(0)
639	NORFOLK WIRE & ELECTRONICS	5600	Professional Services	13	(13)	-
640	NORIA CORPORATION	5000	Training Services	3,108		3,108
641	NORTH AMERICAN ELECTRIC	9350	Professional Services	16,163		16,163
642	NORTH HOUSTON POLE LINE LP	9210	Professional Services	(0)	0	(0)
643	NORTHWEST CRANE SERVICE LLC	5660	Professional Services	1,381		1,381
644	O I CORPORATION	5000	Professional Services	278		278
645		5600	Professional Services	43		43
646		5800	Professional Services	102		102
647	OBJECTPLANET AS	9350	Professional Services	19		19
648	OCCUPATIONAL HEALTH CNT FOR OCCUP HLTH	5000	Medical Services	102	(102)	-
649		5660	Medical Services	143	(143)	-
650	OEHLER, RICHARD W JR	5860	Various Services	17		17
651	OFFICETEAM	9030	Staffing Services	3,034		3,034
652	OHIO CAT	9350	Professional Services	1,683		1,683
653	OHIO LUMEX COMPANY INC	5000	Professional Services	6,407		6,407
654	OHIO NORTHERN UNIVERSITY	5060	Professional Services	6	(6)	-
655		5600	Professional Services	5	(5)	-
656	OHIO STATE UNIVERSITY	5060	Consulting Services	50	(50)	-
657		5600	Consulting Services	36	(36)	-
658		9210	Consulting Services	(0)	0	(0)
659	OKLAHOMA ASSOCIATION OF	9210	Professional Services	100		100
660	OKLAHOMA DEPARTMENT OF	9210	Professional Services	(0)		(0)
661	OKLAHOMA STATE UNIVERSITY	5660	Human Resources Services	-		-
662		9120	Human Resources Services	166	(166)	-
663	OMECORP LLC	9350	Various Services	328		328
664	ONLINE INFORMATION SERVICES INC	9030	Information Technology Services	17,229		17,229
665	OPEN ACCESS TECHNOLOGY INTERNATIONAL INC	5570	Software Services	121,224		121,224

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
666		9210	Software Services	0		0
667	OPEN SYSTEMS INTERNATIONAL INC	9350	Information Technology Services	35,569		35,569
668	OPEN TEXT	9210	Software Services	168		168
669	OPERATION TECHNOLOGY INC	9210	Software Services	605		605
670	OPEX COMMUNICATIONS INC TCI LD	9030	Professional Services	27,878		27,878
671	OPTIMAL PRODUCT LTD	9210	Professional Services	0		0
672	ORACLE AMERICA INC	5000	Software Services	4,071		4,071
673		9350	Software Services	49,204		49,204
674	ORACLE CREDIT CORPORATION	9350	Financial Services	5,651		5,651
675	OSI SOFTWARE INC	5660	Software Services	6,103		6,103
676		5800	Software Services	4,109		4,109
677		9350	Software Services	17,581		17,581
678	OTIS ELEVATOR COMPANY	5000	Professional Services	14,745		14,745
679	OVERDUYN, REBECCA M	5600	Various Services	1		1
680	OWL NITE SECURITY	5000	Professional Services	6,240		6,240
681	P&RO SOLUTIONS INC	9210	Professional Services	(10,042)		(10,042)
682	PEER SOFTWARE INC	5660	Software Services	669		669
683	PENNWELL CORPORATION	5600	Professional Services			
684	PEOPLEFACTS LLC	5000	Professional Services	161		161
685		5660	Professional Services	43	(43)	
686		5600	Professional Services	284		284
687		5660	Professional Services	148	(5)	143
688		5840	Professional Services	18		18
689		9030	Professional Services	335		335
690		9120	Professional Services	18		18
691		9210	Professional Services	(0)		(0)
692	PERFORCE SOFTWARE INC	5600	Software Services	23		23
693	PERFORMANCE IMPROVEMENT INTERNATIONAL	5000	Training Services	4,151		4,151
694	PERKINELMER HEALTH SCIENCES IN	5000	Environmental Services	3,097		3,097
695	PIKE COUNTY	9210	Professional Services	0		0
696	PINE GROVE LANDFILL	5000	Laboratory Services	18		18
697	PITNEY BOWES	9210	Various Services	0	(0)	(0)
698	PITNEY BOWES SOFTWARE INC	9350	Software Services	11,870		11,870
699	PLATTS	5010	Professional Services	120,549		120,549
700		5570	Professional Services	1,596		1,596
701	POLASKI, BRAD	9210	Professional Services	0		0
702	POMEROY IT SOLUTIONS SALES COMPANY INC	5600	Information Technology Services	26		26
703		9350	Information Technology Services	354		354
704	PORTFOLIO RECOVERY ASSOC INC	9030	Professional Services	9,926		9,926
705	POST OAK LODGE	9120	Catering	379	(379)	-
706	POSTMASTER	9210	Delivery Services	334	(334)	(0)
707	POWER ADVOCATE INC	9350	Software Services	9,476		9,476
708	POWER ANALYTICS SOFTWARE INC	5600	Software Services	146		146
709		5660	Software Services	3,882		3,882
710	POWER COSTS INC	9350	Software Services	7,307		7,307
711	POWER DELIVERY CONSULTANTS INC	5660	Professional Services	1,841		1,841
712	POWER LINE SYSTEMS INC	5660	Software Services	5,010		5,010
713	POWERCOMM SOLUTIONS LLC	5600	Training Services	183		183
714		5660	Training Services	499		499
715	POWERGEM LLC	5600	Software Services	4,542		4,542
716	POWERPLAN INC	9350	Delivery Services	16,282		16,282
717	POWERVISION	9210	Software Services	4,456		4,456
718	PR NEWswire ASSOCIATION LLC	9301	Communication Services	1,907	(202)	1,704
719	PRAXAIR DISTRIBUTION INC	5000	Professional Services	437		437
720	PRECISION LASER & INSTRUMENT INC	9210	Various Services	1,434		1,434
721	PREMIER OFFICE MOVERS, LLC	9350	Professional Services	(31)	(31)	
722	PREMIUMS & PROMOTIONS INC	5000	Various Services	344		344
723		5100	Various Services	211		211
724	PREQUALIFIED READY EMPLOYEES FOR POWER	5660	Staffing Services	6,141		6,141
725	PRESCIENT WEATHER LTD	5570	Professional Services	1,096		1,096
726	PRESTO X COMPANY	5000	Professional Services	476		476
727	PRICEWATERHOUSE COOPERS LLP	9210	Professional Services	(0)		(0)
728	PRINCE PARKER & ASSOCIATES INC	9030	Collection Services	29,930		29,930
729	PROFESSIONAL CONSTRUCTION SERV	5000	Professional Services	1,528		1,528
730		9302	Professional Services	0		0
731	PROFESSIONAL FLIGHT MANAGEMENT INC	9210	Professional Services	1,305		1,305
732	PROFESSIONAL HEALTH SERVICES INC	5000	Medical Services	5,119		5,119
733	PSI SERVICES LLC	9030	Office Supplies and Services	5,115		5,115
734	PTC INC	9210	Professional Services	3,059		3,059
735	PUBLIC AFFAIRS COUNCIL	9210	Various Services	(0)	0	-
736	PURCHASE POWER	9210	Delivery Services	-	-	-
737		9310	Delivery Services	0	(0)	-
738		9350	Delivery Services	341	(341)	-
739	QUALITY ASSOCIATES INTERNATIONAL LTD	5000	Laboratory Services	112		112
740	QUALITY ENVIRONMENTAL SERVICES	5000	Environmental Services	144		144
741	QUALITY TRAINING SYSTEMS	5612	Training Services	1,468		1,468
742	QUANTUM CORPORATION	9210	Data Storage	(0)		(0)
743	QUEST CONSULTANTS INC	5000	Engineering Services	6,881		6,881
744	QUESTIONMARK CORP	9350	Professional Services	293		293
745	QUESTIONPRO INC	5880	Professional Services	229		229
746	QUESTLINE INC	9070	Subscription Service	1,338		1,338
747		9120	Subscription Service	1,646		1,646
748	QUICK SOLUTIONS INC	5710	Professional Services	354		354
749		9210	Professional Services	29		29
750		9350	Professional Services	(1,357)		(1,357)
751	RANDSTAD ENGINEERING	5600	Staffing Services	1,565		1,565
752		5880	Staffing Services	991		991
753		9302	Staffing Services	190		190
754		9350	Staffing Services	591		591
755	RANDSTAD TECHNOLOGIES LP	5600	Staffing Services	175		175
756	RAVEN ROCK WORKWEAR	5730	Professional Services	77	(77)	-
757	RBS ASSET FINANCE	5600	Financial Services	112	(85)	28
758		9310	Financial Services	(0)		(0)
759	RELA	5000	Professional Services	418		418
760		9210	Professional Services	(0)		(0)

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Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
761	RELIABILITY MANAGEMENT GROUP	5600	Professional Services	430		430
762	RENFORTH, SCOTT	9210	Professional Services	(0)		(0)
763	REPUBLIC SERVICES, INC	9210	Professional Services	(0)		(0)
764	REPUBLIC TITLE OF TEXAS INC	9302	Professional Services	(0)	0	-
765	REPUBLICAN ATTORNEYS GENERAL ASSOCIATION	9210	Professional Services	0	(0)	-
766	REPUBLICAN STATE LEADERSHIP COMMITTEE	9210	Professional Services	(0)	0	-
767	RESORT AT GLADE SPRINGS	5600	Various Services	482	(482)	-
768	REVENUE INTERNATIONAL LLC	5660	Professional Services	3		3
769		5880	Professional Services	40,652		40,652
770		9210	Professional Services	0		0
771	REYNOLDS COMPANY	5000	Engineering Services	3,166		3,166
772	RICHARD J. LINDROTH	9210	Various Services	(0)		(0)
773	RICHARDS & CONNOR	9210	Various Services	0		0
774	RICOH USA INC	9030	Professional Services	52		52
775	RIMINI	9350	Software Services	18,206		18,206
776	RIMINI STREET INC	9350	Software Services	52,390		52,390
777	RIORDAN, TIMOTHY V	5060	Various Services	(50)		(50)
778	RISSING STRATEGIC LLC	9210	Professional Services	592	(592)	0
779	RITA BRAUNECK LLC	5600	Professional Services	643		643
780		9302	Professional Services	0		0
781	RIVEL RESEARCH GROUP	9302	Financial Services	0		0
782	RMD ENTERPRISES LLC	5000	Professional Services	363		363
783	RMG CONSULTING SERVICES	5660	Professional Services	69,359		69,359
784	ROANOKE COUNTY	9210	Various Services	0	(0)	-
785	ROB HARDIN PHOTOGRAPHY	9210	Media Services	0		0
786	ROBERT HALF TECHNOLOGY	5570	Various Services	37		37
787	ROBERTSON CONSTRUCTION SERVICES INC	5880	Professional Services	1,714		1,714
788	ROBIN ENTERPRISES CO	9050	Consulting Services	6,925		6,925
789		9120	Consulting Services	113		113
790		9210	Consulting Services	0		0
791	ROE, TODD E	9210	Professional Services	0		0
792	ROETZEL & ANDRESS	9210	Legal Services	-		-
793	RONALD J. FLORA	9210	Various Services	-		-
794	ROYAL DOCUMENT DESTRUCTION INC	9210	Office Supplies and Services	0		0
795		9302	Office Supplies and Services	16		16
796	RSA SECURITY	9350	Professional Services	14,590		14,590
797	RSA SECURITY LLC	9350	Professional Services	13,932		13,932
798	RTDS TECHNOLOGIES INC	5600	Training Services	92		92
799	S & W TECHNOLOGIES INC	5600	Software Services	700		700
800		5660	Software Services	826		826
801		5880	Software Services	2,470		2,470
802	S&ME INC	5000	Professional Services	841		841
803	SA CLEANING SERVICES	9350	Professional Services	624		624
804	SABA SOFTWARE INC	9350	Software Services	3,864		3,864
805	SAFE ENGINEERING SERVICES	5600	Engineering Services	23,309		23,309
806	SAFETY MANAGEMENT GROUP OF IND	5600	Training Services	2,799		2,799
807	SAFETY SYSTEMS ANALYSIS	5000	Laboratory Services	28		28
808	SAFETY-KLEEN INC	5880	Various Services	17		17
809	SANTA FE GROUP LTD	9350	Professional Services	184		184
810	SAP AMERICA INC	9350	Software Services	26,622		26,622
811	SAUER INC	5000	Professional Services	482		482
812	SAVAGE BAUM GLASS & HART PLLC	9210	Legal Services	0		0
813	SCALEOUT SOFTWARE INC	9350	Software Services	449		449
814	SCALZO, LISA MARIE	9210	Professional Services	0		0
815	SCHUITMAKER COOPER SCHUITMAKER CYPHER	9210	Legal Services	0		0
816	SCHWARTZ, MATTHEW T	9030	Various Services	28		28
817	SCHWEITZER ENGINEERING LABORAT	5600	Laboratory Services	1,666		1,666
818	SCIENTIFIC INVESTIGATION & INSTRUCTION	9210	Various Services	(0)		(0)
819	SECREST, HILL, BUTLER & SECREST	9210	Legal Services	(0)		(0)
820	SHAREHOLDER.COM	9210	Consulting Services	138		138
821	SHERATON ROANOKE HOTEL & CONFERENCE CTR	5600	Professional Services	969	(969)	-
822	SHI INTERNATIONAL CORP	5000	Software Services	1,858		1,858
823		5100	Software Services	21		21
824		5570	Software Services	112		112
825		5600	Software Services	964		964
826		5612	Software Services	250		250
827		5660	Software Services	516		516
828		5692	Software Services	269		269
829		5800	Software Services	115		115
830		5860	Software Services	111		111
831		5880	Software Services	284	(35)	249
832		9030	Software Services	102		102
833		9070	Software Services	41		41
834		9100	Software Services	19		19
835		9120	Software Services	53		53
836		9210	Software Services	99,685		99,685
837		9350	Software Services	144		144
838	SHIMADZU SCIENTIFIC INSTR INC	5000	Professional Services	719		719
839	SHOWCARE EVENT SOLUTIONS INC	5000	Engineering Services	(54,994)		(54,994)
840	SHRIBER, AMY	9302	Various Services	4		4
841	SHURTLEFF, ROSS	9210	Professional Services	0		0
842	SIEMENS INDUSTRY INC	5000	Professional Services	1,769		1,769
843		5600	Professional Services	3,850		3,850
844		5660	Professional Services	4,887		4,887
845	SIGNOR, AVERY III	9210	Human Resources Services	0		0
846	SIMPSON, JEAN PERSONNEL SVC	5880	Staffing Services	607		607
847		9030	Staffing Services	59,100		59,100
848	SIMPWR TRAINING INC	5000	Training Services	1,258		1,258
849	SIMUTECH GROUP	9210	Professional Services	1,446		1,446
850	SITEIMPROVE INC	9210	Professional Services	513		513
851	SKALAR INC	5000	Professional Services	3,525		3,525
852	SKC COMMUNICATION PRODUCTS LLC	5600	Professional Services	280		280
853	SMART SOLUTIONS INC	9350	Professional Services	63		63
854	SNARE ALLIANCE LCC	9350	Professional Services	8		8
855	SNL FINANCIAL	5000	Various Services	159		159

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856		5010	Various Services	1,056		1,056
857		5570	Various Services	3,290		3,290
858	SNOUFFER'S FIRE & SAFETY	5000	Professional Services	3		3
859	SODEXO INC & AFFILIATES	5660	Catering	2,076		2,076
860		9220	Catering	(0)		(0)
861	SOFTSTUF INC	5730	Software Services	918		918
862	SOFTWARE AG USA INC	9350	Software Services	55,536		55,536
863	SOLARWINDS INC	5660	Professional Services	41		41
864	SOONER QUALITY SERVICES	5000	Professional Services	1,454		1,454
865	SOUND COMMUNICATIONS	9030	Professional Services	14,224		14,224
866	SOURCE RECEIVABLES MANAGEMENT LLC	9030	Collection Services	29,432		29,432
867	SOUTHEAST LABOR & MANAGEMENT PUBLIC	9210	Professional Services	0	(0)	-
868	SPANGLER PRODUCTION & DESIGN	9210	Professional Services	0		0
869	SPARK SPACE	5600	Professional Services	99		99
870	SPATIAL BUSINESS SYSTEMS INC	9350	Professional Services	786		786
871	SPEAKERS SPOTLIGHT	5000	Professional Services	3,235		3,235
872	SPECTRO SCIENTIFIC	5000	Professional Services	1,216		1,216
873	SPENCER COUNTY EMERGENCY	5570	Medical Services	7	(7)	-
874	SPRING HOUSE WATER CO INC	9302	Professional Services	0		0
875	ST MORITZ SECURITY SERVICES INC	5000	Professional Services	172		172
876	STANDARD PRINTING COMPANY	9030	Professional Services	418		418
877	STANDLEY, DAVID R	5880	Various Services	(17)		(17)
878	STATE OF OHIO	5000	Various Services	(2,636)	2,636	-
879	STATE OF WEST VIRGINIA	5000	Various Services	(106)	106	-
880	STEDMAN FLOOR CO INC	5660	Professional Services	89		89
881	STERLING, JEFF	9210	Professional Services	(0)		(0)
882	STEVENSON, JOANN T	9210	Professional Services	-	(100)	(100)
883	STOP PROCESSING CENTER INC	9030	Professional Services	13,318		13,318
884	STRESS ENGINEERING SERVICES INC	5060	Engineering Services	19,564		19,564
885	STRUCTURAL INTEGRITY ASSOCIATES INC	5000	Professional Services	6,288		6,288
886	STRUCTUREPOINT LLC	9210	Software Services	559		559
887	STUDIO ELEVEN INC	9120	Professional Services	733		733
888	SUCCESSFACTORS	9210	Information Technology Services	69		69
889		9350	Information Technology Services	147		147
890	SUGARLOAF ASSOCIATES LLC	9120	Consulting Services	798		798
891	SUN TECHNICAL SERVICES INC	5000	Human Resources Services	158,081	(809)	157,272
892		5060	Human Resources Services	48		48
893		5100	Human Resources Services	508		508
894		5600	Human Resources Services	27,649		27,649
895		5630	Human Resources Services	9,196		9,196
896		5660	Human Resources Services	1,858		1,858
897		5710	Human Resources Services	116		116
898		5880	Human Resources Services	136		136
899	SUNPRO INC	9210	Professional Services	554		554
900	SUPPLY DISTRIBUTION SYSTEMS INC	9210	Professional Services	(0)		(0)
901	SYBASE INC	9350	Software Services	298		298
902	SYNERGY CONSULTANTS LLC	9210	Professional Services	(0)		(0)
903	SYSTEM OPERATIONS SUCCESS INTL LLC	5612	Training Services	4,297		4,297
904		5692	Training Services	264		264
905	T & D POWERSKILLS LLC	5660	Professional Services	1,266		1,266
906	TABLEAU SOFTWARE INC	5570	Software Services	389		389
907	TALKPOINT	9302	Professional Services	0		0
908	TALON/LPE	5000	Environmental Services	5,390		5,390
909	TATTLETALE PORTABLE ALARM SYSTEMS INC	5880	Various Services	18		18
910		9210	Various Services	1		1
911	TAX EXECUTIVES INSTITUTE INC	9210	Professional Services	(0)		(0)
912	TEAM WORLDWIDE	9120	Professional Services	63		63
913	TEAMSTUDIO INC	9350	Professional Services	40		40
914	TECHSERV CONSULTING & TRAINING	5600	Training Services	28,335		28,335
915		5660	Training Services	408		408
916	TEKDOG INC	9350	Software Services	1,269		1,269
917	TEKSERVE	9210	Data Storage	242		242
918	TEKSYSTEMS	9210	Staffing Services	(0)		(0)
919	TELVENT DTN	5570	Professional Services	3,281		3,281
920	TEP	9120	Professional Services	994		994
921	TERENCE D PARRISH	5600	Various Services	1		1
922	TERRACON CONSULTANTS INC	9120	Professional Services	12,244		12,244
923	TERRAIN CONSULTING SERVICES	9120	Professional Services	12,531		12,531
924	TERRAINE INC	5000	Software Services	(4,174)		(4,174)
925		5060	Software Services	3,348		3,348
926	TEXAS A&M	5600	Professional Services	21	(21)	-
927	THE LAW OFFICE OF ANTHONY W. GRECO, LPA	9210	Legal Services	-		-
928	THE NATIONAL BOARD OF BOILER	5120	Professional Services	(502)		(502)
929	THERMO ELECTRON NORTH AMERICA	5000	Professional Services	14,442		14,442
930	THERMOFLOW INC	9210	Software Services	2,096		2,096
931	THOMAS MEMORIAL HOSPITAL	5000	Medical Services	13	(13)	-
932		9250	Medical Services	25	(25)	-
933		9260	Medical Services	3	(3)	-
934	THOMSON REUTERS	9350	Professional Services	21,172		21,172
935	THOMSON REUTERS (MARKETS) LLC	9210	Professional Services	(0)		(0)
936	TICKNOR, THOMAS J	9120	Software Services	2,210		2,210
937	TIME WARNER CABLE	5660	Communication Services	45	(45)	-
938		5880	Communication Services	259	(259)	-
939	TIME WARNER CABLE	9210	Professional Services	(0)		(0)
940	TOUCHSTONE MERCHANDISE GROUP	9210	Professional Services	0		0
941	TRANS CONTINENTAL SUPPLY, INC	5000	Professional Services	253		253
942	TRANSPARA CORPORATION	9350	Software Services	1,827		1,827
943	TREASURER STATE OF OHIO	5000	Professional Services	22	(22)	-
944	TREASURER STATE OF OHIO - OHIO EPA	5000	Laboratory Services	50	(50)	-
945	TRIAL LAWYERS, P.C.	9210	Legal Services	(0)		(0)
946	TRICON POWER GROUP	5000	Professional Services	7,310		7,310
947		5600	Professional Services	4,700		4,700
948		5660	Professional Services	127		127
949	TRIPLE POINT TECHNOLOGY INC	9350	Financial Services	14,951		14,951
950	TROTTER, WILLIAM ROBERT	9302	Various Services	4		4

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951	TROUX TECHNOLOGIES INC	9350	Information Technology Services	1,404		1,404
952	TRUSTWAVE	9350	Software Services	11,562		11,562
953	TULSA WORLD	9030	Media Services	437		437
954	TWENTY FIRST CENTURY	5880	Various Services	2,326		2,326
955	TWENTY FIRST CENTURY COMMUNICATIONS INC	5880	Communication Services	25,461		25,461
956	TYLER MOUNTAIN WATER CO INC	5000	Professional Services	10		10
957	TYMETRIX	9210	Software Services	0		0
958	UC SYNERGETIC	5800	Engineering Services	686		686
959		5880	Engineering Services	224		224
960	ULMER & BERNE LLP	9210	Legal Services	(0)		(0)
961	UNIFIRST CORP	5000	Various Services	533		533
962	UNITED CONSTRUCTION CO INC	5000	Staffing Services	16,579		16,579
963	UNITED DYNAMICS "AT" CORP	5000	Training Services	2,968		2,968
964	UNITED DYNAMICS ADVANCED TECHNOLOGIES	5100	Professional Services	7,977		7,977
965	UNITED PARCEL SERVICE	5000	Delivery Services	1,132	(109)	1,023
966		5060	Delivery Services	28		28
967		5560	Delivery Services	46		46
968		5570	Delivery Services	27	(25)	2
969		5600	Delivery Services	112	(1)	111
970		5660	Delivery Services	165		165
971		5700	Delivery Services	30		30
972		5710	Delivery Services	29		29
973		5800	Delivery Services	195		195
974		5860	Delivery Services	19		19
975		5880	Delivery Services	217		217
976		9010	Delivery Services	154		148
977		9030	Delivery Services	323	(23)	300
978		9070	Delivery Services	6		6
979		9120	Delivery Services	8		8
980		9210	Delivery Services	20	(35)	(14)
981		9260	Delivery Services	55		55
982		9302	Delivery Services	(0)		(0)
983		9350	Delivery Services	1	(1)	0
984	UNITED RENTALS	9210	Professional Services	0		0
985	UNIVERSITY OF ARKANSAS	5600	Professional Services	46	(46)	-
986	UPS/UPS CAPITAL INSURANCE AGENCY	5000	Professional Services	(689)		(689)
987		5880	Professional Services	(72)		(72)
988	URS CORPORATION	9120	Professional Services	6,493		6,493
989	US COST INC	5692	Financial Services	4,014		4,014
990	US POSTAL SERVICE	9210	Delivery Services	0		0
991	UTILITIES INTERNATIONAL	9302	Software Services	0		0
992		9350	Software Services	5,051		5,051
993	UTILITIES TELECOM COUNCIL	5600	Professional Services	836		836
994	VALID USA INC	9030	Information Technology Services	5,653		5,653
995	VANDERBURG DRAFTING SUPPLY INC	5000	Engineering Services	3		3
996	VENTYX INC	5570	Software Services	16,440		16,440
997		5600	Software Services	1,243		1,243
998		9350	Software Services	181,119		181,119
999	VEOLIA ENVIRONMENTAL SERVICES	9210	Environmental Services	0		0
1000	VERTEX INC	9350	Professional Services	3,485		3,485
1001	WALLACE, CHAD	9210	Professional Services	0		0
1002	WALSH, JIM	9210	Professional Services	(0)		(0)
1003	WALSH, RANDY	9210	Professional Services	0		0
1004	WARD, GREGORY	9210	Professional Services	(0)		(0)
1005	WARNOCK, TANNER AND ASSOCIATES	5000	Information Technology Services	2,982		2,982
1006	WASHINGTON COAL CLUB	9120	Professional Services	68	(68)	-
1007	WATSON, BRIAN	9210	Professional Services	0		0
1008	WAUSAU FINANCIAL SYSTEMS	9030	Software Services	30,030		30,030
1009	WEATHER SERVICE INTERNATIONAL	5570	Professional Services	2,796		2,796
1010	WEATHERTAP INTERNET SERVICES	5570	Market Data Services	105		105
1011	WEB PROFESSIONALS.NET	9210	Information Technology Services	(0)		(0)
1012	WEBTRENDS CORPORATION	9210	Information Technology Services	0		0
1013	WELLS TOWNSHIP	9210	Professional Services	0		0
1014	WEST VIRGINIA BUREAU FOR PUBLIC HEALTH	5000	Various Services	54	(54)	-
1015	WEST VIRGINIA STATE POLICE	9210	Professional Services	(0)	0	-
1016	WEST VIRGINIA STATE SOCIETY	9210	Professional Services	0	(0)	-
1017	WEYANT, TERRY	9210	Professional Services	(0)		(0)
1018	WHITCANYON SOFTWARE INC	9210	Software Services	87		87
1019	WHITTAKER ASSOCIATES INC	9120	Data Storage	506		506
1020	WILLIAM M MEESTER	5100	Various Services	12		12
1021	WILLIAMS, AMY	5000	Catering	25		25
1022	WILLIAM M KING	5000	Various Services	(9)		(9)
1023	WINANS CENTRAL SERVICES	5000	Various Services	420		420
1024	WINDOW BOOK INC	9210	Professional Services	0		0
1025	WINESTIMATOR	5000	Software Services	1,567		1,567
1026	WJ CPR & FIRST AID	5800	Training Services	4		4
1027	WOODY, SCOTT	5660	Various Services	4		4
1028	WORK MANAGEMENT INC	5000	Professional Services	19,718		19,718
1029	WORKHEALTH	5000	Medical Services	80	(17)	62
1030		5060	Medical Services	70		70
1031	XEROX HR SOLUTIONS LLP	9210	Information Technology Services	0		0
1032	YES ENERGY	5570	Software Services	7,812		7,812
1033	YOUNG, BENJAMIN	9210	Professional Services	0		0
1034	ZELLA, LORRI A	5600	Training Services	11		11
1035	ZZ_MISCELLANEOUS	5000	Various Services	(2,610)		(2,610)
1036		5010	Various Services	935		935
1037		5060	Various Services	(5)		(5)
1038		5560	Various Services	-		56
1039		5570	Various Services	(1,044)	1,063	19
1040		5600	Various Services	2,450	(10)	2,440
1041		5660	Various Services	7,782	(1,866)	5,916
1042		5692	Various Services	(1,137)		(1,137)
1043		5880	Various Services	7		7
1044		9030	Various Services	(29,202)		(29,202)
1045		9210	Various Services	34,543		34,543

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO
OUTSIDE SERVICES NOT CHARGED TO 923 INCLUDED IN COST OF SERVICE
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor Name	Account	Service Performed	Amount	Adjustments to Cost of Service	Adjusted Total
1046		9260	Various Services	(156)		(156)
1047		9302	Various Services	2,324		2,324
1048		9310	Various Services	0		0
1049		9350	Various Services	2,372		2,372
1050	Grand Total			<u>\$ 4,779,040</u>	<u>\$ (128,509)</u>	<u>\$ 4,650,530</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF CHARGES TO ACCOUNT 928 - REGULATORY EXPENSE
FOR THE TEST YEAR ENDED JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account	Description/Cause	Workpaper Reference	Amount	Proforma Adjustment	Adjusted Amount
1	9280000	OCC Assessment	WP H-02-17	\$ 1,335,168	\$ (1,335,168)	\$ -
2	9280001	FERC Assessment Fee		13,254		13,254
3	9280002	Other	WP H-02-17	(13,970)	13,970	-
4	9280	AEPSC Billing	WP H-02-26	605,033	(80,300)	524,733
5	9280	2014 Rate Case Amortization	WP H-02-19	-	555,601	555,601
6	9280	2015 Rate Case Amortization	WP H-02-20	-	509,000	509,000
7						
8						
9		Total		<u>\$ 1,939,485</u>	<u>\$ (336,898)</u>	<u>\$ 1,602,588</u>

10 1st Preceding Test Year

11	AEPSC Billing	468,010
12	OCC Assessment	1,350,863
13	FERC Assessment	11,967
14	Other	15,370
15		
16	Total	<u>\$ 1,846,210</u>

Note: AEPSC Billing Adj. made on Service Company Adjustment and not on Regulatory Expense Adj.

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF CHARGES TO ACCOUNT 9280 - REGULATORY EXPENSE
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Account	Description	Category	Amount	Adjustment to Cost of Service	Adjusted Amount
1	9280	Labor	Tax Admin Staff	\$ 2,555		\$ 2,555
2			Regulated Accounting - West	3,548		3,548
3			Chief Accounting Officer	83,017		83,017
4			Regulatory Case Management	4,500		4,500
5			Load Research	530		530
6			Pricing & Analysis	63,082		63,082
7			Legal Reg Services West	70,985		70,985
8			Labor Accrual/Reversal	4,628		4,628
9			Payroll Adjustment		34,221	34,221
10		Fringes	Labor Fringes (Straight Time)	72,283	(2,806)	69,477
11			Labor Fringes (Overtime)	29		29
12			Fringes (Labor Accruals)	1,326		1,326
13			Labor Fringes (Incentive Accruals)	11,160		11,160
14		Overheads	Incentive Compensation	98,756	(47,256)	51,501
15			Restricted Stock Incentives	18,420		18,420
16			Stock-based Compensation	120,263	(58,691)	61,572
17			Engage to Gain Incentive Plan	(342)	342	-
18		Departmental Overhead Allocation	Human Resources Internal Billing	2,840		2,840
19			Information Technology Internal Billing	26,865		26,865
20			Real Estate & Workplace Services Internal Billing	14,197		14,197
21		Business Expense	ANDREW R CARLIN	828	(828)	-
22			GERARDO N HUERTA	1,827	(1,827)	-
23			JAY E JADWIN	38	(38)	-
24			JOANN T STEVENSON	462	(462)	-
25			JOHN O AARON	412	(412)	-
26			OKLAHOMA BAR ASSOCIATION	700	(700)	-
27			RANDALL W HAMLETT	825	(825)	-
28			RHONDA C RYAN	25	(25)	-
29			TERI L WALKER	960	(960)	-
30			UNITED PARCEL SERVICE	12	(12)	-
31		Cell Phone and Pagers		280		280
32		Other		21	(21)	-
33		Grand Total		\$ 605,033	\$ (80,300)	\$ 524,733

PUBLIC SERVICE COMPANY OF OKLAHOMA
Current Rate Case Expense
For the Test Year Ending January 31, 2015

		(1)	(2)	(3)
Line			Schedule	Pro-forma
No.	Description		Reference	Adjustment
Outside Consultants:				
1	ROE Witness			175,000
2	Demolition Study Witness			150,000
	Lead Lag Study			-
3	Depreciation Witness			90,000
4	Total Outside Consultants			<u>415,000</u>
Legal:				
5	Outside Counsel			500,000
6	Total Legal			<u>500,000</u>
Company Expenses:				
7	Employee Travel and Expense			50,000
	Temporary Labor			25,000
8	Postage, Fed-Ex, Copying			7,500
9	Transcripts			15,000
10	Oklahoma Press Association			5,500
11	Total Company Expenses			<u>103,000</u>
12	Total Request			<u>1,018,000</u>
13	Amortize over 18 Months			24
14	Adjustment to Account 928 to include current Cause		WP H-2-16	<u>509,000</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
Legislative Advocacy
For the Test Year Ended January 31, 2015

(1)

Line No.	Description
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- 1 PSO is not requesting legislative advocacy expenses in this rate application.

PUBLIC SERVICE COMPANY OF OKLAHOMA
Administrative and General Expense Transferred
For the Test Year Ended January 31, 2015

Line No.	(1) Description
1	This schedule is not applicable to PSO.

PUBLIC SERVICE COMPANY OF OKLAHOMA
DUES & MEMBERSHIPS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)	
Line No.	Account	Amount *	Pro-forma Adjustment	Request Amount	
1	5000	1,534	0	1,534	
2	5060	1,426	(160)	1,266	
3	5100	225	0	225	
4	5710	350	0	350	
5	5800	1,829	0	1,829	
6	5830	37	0	37	
7	5840	21	0	21	
8	5880	2,194	(1,388)	806	
9	5930	1,700	(1,240)	460	
10	9030	400	(55)	345	
11	9070	2,953	(2,648)	305	
12	9080	4,855	(2,925)	1,930	
13	9210	5,890	(2,792)	3,098	
14	9302	141,916	(12,270)	129,646	
15	9350	416	(13)	403	
16	Total	165,745	(23,491)	142,254	WP H-16-1

* Cost Components 953, 954, and 956 - A/P Charges

PUBLIC SERVICE COMPANY OF OKLAHOMA
CONTRIBUTIONS
FOR THE TEST YEAR ENDING JANUARY 31, 2015

	(1)	(2)	(3)	(4)
Line No.	Account	Amount *	Pro-forma Adjustment	Request Amount
1	5060	1,750	(1,750)	0
2	9070	1,800	(1,800)	0
3	9080	5,500	(5,500)	0
4	9210	250	(250)	0
5	Total	9,300	(9,300)	0

WP H-16-1

* Cost Component 955 - A/P Charges

PUBLIC SERVICE COMPANY OF OKLAHOMA
SUMMARY OF CHARGES TO DONATIONS AND CONTRIBUTIONS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Description	Schedule Reference	Amount
1	Educational		\$ 15,404
2	Economic		2,586
3	Community		39,163
4	Other		1,351
5	Grand Total		<u>\$ 58,505</u>

* These amounts have not been requested in Cost of Service.

PUBLIC SERVICE COMPANY OF OKLAHOMA
 ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
 AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
 FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
1	5000	\$ 2,576	\$ (374)	\$ 2,201
2	5010	150		150
3	5060	682	(103)	579
4	5100	10		10
5	5560	-		-
6	5570	74		74
7	5600	905	(44)	862
8	5612	18		18
9	5630	52		52
10	5660	3,585	(92)	3,493
11	5710	10		10
12	5800	538	(457)	81
13	5860	75	(1)	75
14	5880	246	(63)	183
15	9030	112		112
16	9070	2,782	(30)	2,751
17	9120	1,932	(1,655)	277
18	9210	21,231	(4,126)	17,105
19	9230	17,987	(2,624)	15,364
20	9280	780	(780)	-
21	9301	72	(72)	-
22	9302	160,510	(5,699)	154,811

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
1	<u>Paid Directly to Vendor: Business/Economic Organizations:</u>				
2	AMERICAN BENEFITS COUNCIL	9210001	\$ 854	\$	854
3	APQC	9210001	790		790
4	ASTD	5000000	180		180
5		5600000	100		100
6		9210001	27		27
7	BETTER INVESTING	9210001	263		263
8	BLOOMBERG BNA	9210001	310		310
9		9230001	193		193
10	BUSINESS ROUNDTABLE	9302000	16,427		16,427
11	CONFERENCE BOARD INC	9210001	499		499
12		9302000	4,674		4,674
13	CORPORATE EXECUTIVE BOARD	9210001	6,913		6,913
14		9230001	2,121	(2,121)	-
15	COUNCIL ON STATE TAXATION	9210001	666		666
16	DOW JONES & COMPANY INC	9302000	834		834
17	HIS GLOBAL INC	9230001	5,428		5,428
18	IHS GLOBAL INC	9230001	1,781		1,781
19	INDIANA ECONOMIC DEVELOPMENT	9120000	1,522	(1,522)	-
20	MIDWEST SECURITIES TRANSFER ASSOCIATION	9210001	10	(10)	-
21	PRUM	9302000	3,055		3,055
22	PUBLIC AFFAIRS COUNCIL	9302000	808	(808)	-
23	SHAREHOLDER SERVICES ASSOCIATION	9210001	67	(67)	-
24	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	9210001	12		12
25	SOUTHEASTERN ASSOCIATION	9210001	132	(132)	-
26	UNITED STATES CHAMBER OF COMMERCE	9302000	20,535		20,535
27	WOOD MACKENZIE INC	9230001	424		424
28	WORLD 50 INC	9302000	3,338		3,338
29	Paid to Business/Economic Organizations		\$ 71,963	\$ (4,660)	\$ 67,303
30	<u>Paid Directly to Vendor: Industry Organizations:</u>				
31	ACH GROUP INC	9302000	\$ 849	\$	849
32	AMERICAN COAL COUNCIL	9302000	108		108
33	AMERICAN COALITION FOR CLEAN	9302000	61,605		61,605
34	AMERICAN WIND ENERGY ASSOC	9302000	2,071		2,071
35	ASSOCIATION OF EDISON	9302000	898		898
36	BOARD OF ENVIRONMENTAL	5060000	24		24
37	COUNCIL OF GREAT LAKES INDUSTRIES	9302000	548	(548)	-
38	EDISON ELECTRIC INSTITUTE	9070000	2,739		2,739
39		9210001	314		314
40		9302000	357		357
41		9302003	2,013	(125)	1,888
42	GLOBAL SUSTAINABLE ELECTRICITY PARTNRSHIP	9302000	9,421		9,421
43	INTERNATIONAL EMISSIONS TRADING ASSOC	9302000	1,440		1,440
44	INTERNATIONAL ENERGY CREDIT ASSOCIATION	9230001	140		140
45	INTERNATIONAL SWAPS & DERIVATIVES ASSOC	9302000	552		552
46	NATIONAL ASSOCIATION FOR ENVIRONMENTAL	9302000	445		445
47	NATIONAL ASSOCIATION OF MANUFACTURERS	9302000	6,175		6,175
48	NATIONAL COAL COUNCIL	9302000	2,054		2,054
49	NATIONAL COAL TRANSPORTATION ASSOCIATION	9302000	63		63
50	NATIONAL WILD TURKEY FEDERATION	9302000	342		342
51	NORTH AMERICAN ENERGY MARKETS ASSOC	9302000	328		328
52	NORTH AMERICAN TRANSMISSION FORUM INC	5560000	-		-
53	PIRA ENERGY GROUP	9230001	3,095		3,095
54	PR NEWswire ASSOCIATION LLC	9302000	13		13

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
55	PRB COAL USERS GROUP	9302000	54	(54)	-

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
56	UNITED STATES ENERGY ASSOCIATION	9302000	342		342
57	US NATIONAL COMMITTEE-CIGRE	9302000	1,260		1,260
58	Paid to Industry Organizations		\$ 97,249	\$ (726)	\$ 96,523
59	<u>Paid Directly to Political Organizations</u>				
60	AMERICAN LEGISLATIVE EXCHANGE COUNCIL	9302000	\$ 684	\$ (684)	\$ -
61	<u>Paid Directly to Professional Organizations</u>				
62	ARKANSAS DEPARTMENT OF HEALTH	9302000	\$ 4	\$ (4)	\$ -
63	CARNEGIE MELLON UNIVERSITY	9302000	3,422	(3,422)	-
64	CBCINNOVIS INC	5600000	25	(25)	-
65	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	9302000	2,053		2,053
66	CENTER FOR OPERATIONAL EXCELLENCE	9230001	1,335		1,335
67	CENTRAL OHIO DIVERSITY CONSORTIUM	9230001	65	(65)	-
68	CFO / BOARD ACADEMY	9302000	1,711		1,711
69	CHEMTREC	9210001	168		168
70	DIRECTEMPLOYERS	9302000	979		979
71	EAPDIS LLC	9210001	275		275
72	EMERGING ISSUES POLICY FORUM	9302000	685		685
73	EPIS INC	9230001	2,844		2,844
74	G100 INC	9302000	8,801		8,801
75	GUIDE STAR	9302000	252		252
76	HEALTH ACTION COUNCIL	9210001	1,054		1,054
77	INDIANA DIVISION OF NATURE PRESERVES	5000000	13	(13)	-
78	JUST ONE BREAK INC	9210001	326		326
79	LEADERSHIP COLUMBUS	9210001	325	(325)	-
80	LORAIN COUNTY COMMUNITY COLLEGE	5800000	419	(419)	-
81	MANCOMM MAGAN COMMUNICATIONS	9210001	42		42
82	NASPP LTD	9210001	46		46
83	NATIONAL SAFETY COUNCIL	9302000	755		755
84	NATIVE AMERICAN MEDIA	9210001	327		327
85	OKLAHOMA ASSOCIATION OF	9210001	(0)	0	-
86		9230001	100	(100)	-
87	OKLAHOMA DEPARTMENT OF	9230001	337	(337)	-
88	OKLAHOMA DEPARTMENT OF LABOR	9302000	3	(3)	-
89	PLATTS	9210001	53		53
90	PUTNAM COUNTY EMERGENCY SERV	5000000	63	(63)	-
91	RISK & INSURANCE MANAGEMENT SOCIETY INC	9302000	108		108
92	RIVEL RESEARCH GROUP	9302000	168		168
93	TREASURER STATE OF OHIO	5000000	25	(25)	-
94	UNITED PARCEL SERVICE	5000000	1	(1)	-
95		9210001	4	(4)	-
96		9280002	12	(12)	-
97	WEST VIRGINIA DEPARTMENT OF	5000000	38	(38)	-
98	WESTERN CONSERVATION FOUNDATION	5660000	2,964		2,964
99	WINUP	9302000	119	(28)	90
100	Paid to Professional Organizations		\$ 29,921	\$ (4,883)	\$ 25,038
101	Subtotal Paid Directly to Vendors:		\$ 199,818	\$ (10,954)	\$ 188,864
102	<u>Paid on Company Credit Card</u>				
103	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5000000	\$ 2,051	\$ (119)	\$ 1,932
104	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5010000	150		150
105	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5060000	387		387
106	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5570000	74		74

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
107	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5600000	656	(14)	642
108	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5612000	18		18
109	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5630000	52		52
110	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5660000	600	(88)	512
111	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5710000	10		10
112	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5800000	119	(38)	81
113	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5860000	71		71
114	JP MORGAN CHASE CORPORATE CARD ACTIVITY	5880000	235	(52)	183
115	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9030001	103		103
116	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9070000	43	(30)	12
117	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9120000	410	(133)	277
118	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9210001	7,549	(3,441)	4,108
119	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9210003	17		17
120	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9230001	123		123
121	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9230003	-		-
122	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9280001	25	(25)	-
123	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9280002	44	(44)	-
124	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9301010	21	(21)	-
125	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9301015	21	(21)	-
126	JP MORGAN CHASE CORPORATE CARD ACTIVITY	9302000	149	(24)	125
127	Paid on Company Credit Card		\$ 12,926	\$ (4,050)	\$ 8,876
128	<u>Paid on Employee Expense Account:</u>				
129	ANDERSON, JON D	5060000	\$ 66	\$	66
130	BACHA, JAMES R	9210001	2	(2)	-
131	BAKER, ELLEN M	5000000	11	(11)	-
132	BARNES, JANICE M	5060000	15	(15)	-
133	BARSCH, JEFFREY A	9302000	2		2
134	BERGER, JAMES J	5600000	4		4
135	BERSON, BRADLEY S	9301012	30	(30)	-
136	BEZINQUE, WILLIAM A	5660000	4	(4)	-
137	BOSTICK, CYNTHIA KAY	5100000	10		10
138	BUONAIUTO, JOSEPH M	9210001	68	(68)	-
139	DARBY, AARON P	5660000	12		12
140	DELLINGER, RICK L	9210001	19		19
141	FELICIANO GONZALEZ, GLORIA N	5600000	11		11
142	FILE, LADONNA K	9210001	8		8
143	FISHER, GORDON SCOTT	5060000	1		1
144	GAO, YUN	5060000	51	(51)	-
145	GODBER, MICHAEL W	5000000	147	(76)	71
146	HAEMER, ROBERT B	9210001	71	(69)	2
147	HAWKINS, KATHRYN C	9210001	2		2
148	HE, QING	9302000	5		5
149	HUGHES, KIMBERLY M	5000000	9	(9)	-
150	HUNDLEY, CATHY C	9210001	2	(2)	-
151	KOOI, MARCEL	5060000	37	(37)	-
152	KRANTZ, JASON E	9030001	9		9
153	LANA L HILLEBRAND	9210001	(40)		(40)
154	LANIER-WALKER, SANDRA E	9210001	7		7
155	LEEDY, MARVIN R	9210001	26		26
156	MATUSTIK, LOUIS A	5000000	19		19
157	MAZZEI-SMITH, GINA E	9210001	6	(6)	-
158	MEADE, MICHAEL G	9210001	-		-
159	MELEAN CASAS, JORGE E	5860000	5	(1)	4
160	MILLER, DAVID A	5060000	42		42

PUBLIC SERVICE COMPANY OF OKLAHOMA
ACCOUNTS PAYABLE CHARGES TO DUES AND MEMBERSHIPS
AS BILLED FROM AMERICAN ELECTRIC POWER SERVICE CORPORATION
FOR THE TEST YEAR ENDED JANUARY 31, 2015

Line No.	Vendor	Account	Amount	Adjustment to Cost of Service	Adjusted Amount
161	MOORE, SCOTT P	9302000	0		0
162	MUNSEY, LILA P	9230003	-		-
163	OKLAHOMA BAR ASSOCIATION	9280002	700	(700)	-
164	PASTOREK, BRENT N	9210001	4		4
165	PETERS, DEREK M	9210001	3		3
166	POLASEK, MARVIN J	5660000	0		0
167	RAO, SRIDHAR S	5600000	1		1
168	RASTEGAR, SARA ZARI	5600000	84		84
169	ROSE, KIMBERLY K	5600000	8		8
170	ROSLING, JAMES R	9210001	5		5
171	RUFFIN, KENNETH W	5000000	20	(20)	-
172	SALAM, MOHAMMAD A	5600000	12		12
173	SHARMA, UDAY	5600000	5	(5)	-
174	SHERRY, WALTER A JR	5880000	11	(11)	-
175	TUBB, JONATHAN D	5060000	60		60
176	VANDERKLOK, DEBORAH M	9210001	5		5
177	VILLAGOMEZ, LUIS A	9210001	3		3
178	WOLF, JAMES T	5660000	5		5
179	Paid on Employee Expense Account		\$ 1,583	\$ (1,116)	\$ 467
180	Grand Total		\$ 214,327	\$ (16,120)	\$ 198,207

PUBLIC SERVICE COMPANY OF OKLAHOMA
Summary of Advertising Charges
For the Test Year Ending January 31, 2015

Line No	Account	Description	Category	Amount
1	9090000	Information & Instruct Advertising	Administrative	698
2			Safety	72,361
3	9090000 Total			<u>73,059</u>
4				
5	9301000	General Advertising Expenses	Administrative	12,937
6			Community Support	1,950
7			Customer Information	1,198
8	9301000 Total			<u>16,085</u>
9				
10	9301001	Newspaper Advertising Space	Customer Information	500
11			Education	265
12	9301001 Total			<u>765</u>
13				
14	9301002	Radio Station Advertising Time	Customer Information	1,590
15	9301002 Total			<u>1,590</u>
16				
17	9301010	Publicity	AEPSC Billing	1,704
18	9301010 Total			<u>1,704</u>
19				
20	9301012	Public Opinion Surveys	Customer Information	11,985
21			AEPSC Billing	6,778
22	9301012 Total			<u>18,763</u>
23				
24	9301015	Other Corporate Comm Exp	Customer Information	41,940
25			AEPSC Billing	3,147
26			Administrative	1,524
27	9301015 Total			<u>46,611</u>
28				
29	Total			<u><u>158,577</u></u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
Summary of Charges to Advertising
As Billed From American Electric Power Service Corporation
For the Test Year Ended January 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Account	Description	Source	Vendor	Adjusted Amount
1	9301010	Publicity	Accounts Payable	PR NEWSWIRE ASSOCIATION LLC	1,704
2	9301012	Public Opinion Surveys	Accounts Payable	JD POWER & ASSOCIATES	6,778
3	9301015	Other Corporate Comm Exp	Accounts Payable	MOORE SYNDICATION INC	3,147
4					<u>\$ 11,629</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
TAXES OTHER THAN INCOME TAX
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2015

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Description	Account Number	Amount	Pro Forma Adjustments	Schedule H-2 Reference	As Adjusted Amount
1	Payroll Taxes - PSO					
2	FICA	4081002	6,755,170	(82,443)		6,672,727
3	Federal Unemployment Tax	4081003	47,896			47,896
4	State Unemployment Tax	4081007	278,588			278,588
5	Fringe Benefit Loading - FICA	4081033	(2,360,871)			(2,360,871)
6	Fringe Benefit Loading - FUT	4081034	(16,969)			(16,969)
7	Fringe Benefit Loading - SUT	4081035	(112,775)			(112,775)
8	Payroll tax proforma					-
9	Subtotal - Payroll Taxes - PSO		4,591,038	(82,443)	WP H-2-8	4,508,595
10	Ad Valorem Taxes					
11	Real & Personal Property Taxes	408100513	(10,760)	10,760		-
12	Real & Personal Property Taxes	408100514	28,493,818	(28,493,818)		-
13	Real & Personal Property Taxes	408100515	2,683,110	(2,683,110)		-
13	Ad valorem tax proforma		-	33,299,362		33,299,362
14	Subtotal - Ad Valorem Taxes		31,166,167	2,133,195	WP H-2-33	33,299,362
15	Franchise Taxes					
16	State Franchise Taxes - Other	408100813	(20,000)	20,000		-
17	State Franchise Taxes -OK	408100814	20,000	-		20,000
19	State Franchise Taxes -OK	408102315	20,000	(20,000)		-
	Local Privilege/Franchise Tax	408102312	22,767	(22,767)		-
	Local Privilege/Franchise Tax	408102314	153,501	(153,501)		-
20	Local Privilege/Franchise Tax	408102315	14,481	(14,481)		-
21	Subtotal - Franchise Taxes		210,749	(190,749)		20,000
22	Other Taxes					
23	Federal Excise Tax	408101414	2,327	-		2,327
24	Federal Excise Tax	408101413	-	-		-
25	St Lic/Rgstrtion Tax/Fees	408101714	67	-		67
26	State Sales and Use Taxes	408101914	(17,572)	-		(17,572)
27	State Sales and Use Taxes	408101913	-	-		-
28	State Gross Receipts Tax	408100613	1	-		1
29	State Gross Receipts Tax	408100614	3	-		3
30	Misc State and Local Taxes	408102714	480	-		480
31	Subtotal - Other Taxes		(14,695)	-		(14,695)
32	Total - Taxes Other Than Income		35,953,260	1,860,003		37,813,262

PUBLIC SERVICE COMPANY OF OKLAHOMA
AD VALOREM TAXES PAID
FOR THE TWELVE MONTHS ENDED JANUARY 31, 2015

Line	(1)	(2)	(3)	(4)
No	Description	2014	2013	2012
1	Ad valorem taxes paid	33,723,863	41,366,205	38,097,268
2	Discounts			
3	Ad valorem taxes paid	33,723,863	41,366,205	38,097,268
4	Balances @	1/1/2014	1/1/2013	1/1/2012
5a	Plant in service	4,279,661,453	4,095,465,167	3,958,541,162
5b	Less: Accumulated Depreciation	(1,585,499,699)	(1,549,155,145)	(1,538,623,109)
5c	Net Plant	2,694,161,754	2,546,310,022	2,419,918,053
6	Inventory (Fuel; M&S)	66,951,619	73,120,425	70,621,121
7	Ad valorem taxes capitalized	1,750,600	366,500	313,726
8	Rail car payments charged to fuel expense:	6,708	11,686	8,111
9	Prior period payments/(refunds)	none	none	none
10	included during test year			
11	Tie to Expense, line 30	31,966,556	40,988,019	37,775,431
9	EPIS - 1010001	4,150,272,218	3,995,066,210	3,890,448,807
10	Const Not Classified - 1060001	129,389,235	100,398,957	68,092,355
	Plant in Service	4,279,661,453	4,095,465,167	3,958,541,162
11	Fuel	14,256,501	20,945,573	20,289,010
12	M&S	52,695,118	52,174,851	50,332,111
13	Total	66,951,619	73,120,425	70,621,121
19	Proof of Ad Valorem taxes paid			
20	Current year's expense estimate			
21	114	5,503,773	7,166,839	6,846,240
22	167	16,094,868	19,646,595	18,456,240
23	198	10,367,810	14,184,489	13,384,734
24		31,966,451	40,997,923	38,687,214
25	Over/Under accrual correction in following year			
26	114	-	66,558	(166,306)
27	167	-	(116)	(340,891)
28	198	-	(76,346)	(404,586)
29		105	(9,904)	(911,783)
30	Net expense	31,966,556	40,988,019	37,775,431

PUBLIC SERVICE COMPANY OF OKLAHOMA
Analysis of Bad Debts
For the Test Year Ended January 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	Month	Gross Charge Offs	Recoveries	Net Charge Offs	Amount Factored
1	Feb-12	1,841,537.15	1,022,750.88	818,786.27	93,147,457.48
2	Mar-12	625,082.27	253,059.92	372,022.35	89,960,780.54
3	Apr-12	460,896.59	171,529.42	289,367.17	88,802,817.57
4	May-12	176,112.94	127,902.07	48,210.87	106,690,536.54
5	Jun-12	449,902.34	174,404.99	275,497.35	116,280,637.03
6	Jul-12	460,653.84	239,026.68	221,627.16	117,913,556.44
7	Aug-12	297,181.28	128,366.65	168,814.63	140,733,667.09
8	Sep-12	272,333.18	113,672.34	158,660.84	93,169,854.24
9	Oct-12	263,326.37	108,081.04	155,245.33	96,721,697.62
10	Nov-12	290,326.13	97,641.29	192,684.84	74,025,225.14
11	Dec-12	470,865.48	104,070.72	366,794.76	73,469,901.72
12	Jan-13	652,302.51	124,639.79	527,662.72	92,447,894.55
13	Feb-13	510,813.35	161,259.32	349,554.03	76,180,912.06
14	Mar-13	377,298.93	129,852.57	247,446.36	77,952,480.84
15	Apr-13	280,202.41	125,990.50	154,211.91	100,301,364.88
16	May-13	226,649.60	147,046.07	79,603.53	113,500,934.45
17	Jun-13	1,007,886.74	778,819.01	229,067.73	115,751,079.70
18	Jul-13	290,381.06	131,638.05	158,743.01	137,925,234.49
19	Aug-13	284,531.22	109,584.69	174,946.53	128,617,139.00
20	Sep-13	323,493.10	104,272.57	219,220.53	125,032,661.58
21	Oct-13	293,155.86	99,450.02	193,705.84	118,282,697.13
22	Nov-13	368,941.39	104,514.27	264,427.12	86,114,079.58
23	Dec-13	529,193.64	117,663.60	411,530.04	91,077,820.91
24	Jan-14	666,969.63	121,985.85	544,983.78	111,413,076.78
25	Feb-14	599,077.26	163,258.18	435,819.08	89,089,476.24
26	Mar-14	620,766.13	350,609.80	270,156.33	96,950,791.78
27	Apr-14	327,711.61	139,817.85	187,893.76	90,198,311.31
28	May-14	432,835.38	122,091.75	310,743.63	111,279,303.92
29	Jun-14	469,326.28	149,913.39	319,412.89	132,076,079.98
30	Jul-14	568,345.58	205,800.44	362,545.14	142,201,377.63
31	Aug-14	463,694.11	120,857.81	342,836.30	124,222,624.62
32	Sep-14	360,789.70	131,200.40	229,589.30	142,056,142.52
33	Oct-14	332,269.26	546,348.52	(214,079.26)	129,835,369.13
34	Nov-14	408,539.76	141,120.52	267,419.24	87,770,779.85
35	Dec-14	561,791.53	166,411.33	395,380.20	96,916,388.27
36	Jan-15	632,734.31	154,816.31	477,918.00	110,109,079.67

PUBLIC SERVICE COMPANY OF OKLAHOMA
Bad Debt Charge-Off Policy
For the Test Year Ended January 31, 2015

(1)

Line No.	Description
1	The Company's bad debt charge-off procedure is attached
2	as page two of this workpaper.

COLLECTION PROCESS ON FINAL ACCOUNTS

A Reminder Notice is mailed to former customers when their final bills are unpaid after three weeks. The Collection Notice advises their unpaid final bills will be assigned to a commercial collection agency for further appropriate collection action.

On the 25th workday after final bill, accounts with balances greater than \$25 that remain unpaid are reviewed to determine whether they are collectible. A risk assessment of 1 through 4 is assigned each account to determine appropriate collection activity. Accounts with risk levels of 3 and 4 are sent to an outside primary collection agency 35 to 45 days after final billing. All other accounts are sent to the primary agencies approximately 65 days after final billing for collection follow up.

The accounts are recalled from the primary collection agency if there has been no payment activity within six months of the assignment date and placed with a second placement collection agency. Six months after this they are recalled and assigned to a tertiary agency.

At the time an account is closed, a charge-off date is automatically inserted in the account record. The charge-off date is set as the last workday of the fourth month following the final bill date. For example, if an account is closed on January 15, the charge-off date is established as the last workday of the following May. Any balance remaining on the account as of the established charge-off date is automatically charged-off on that date. The established charge-off dates may only be overridden by authorization from Credit Policy & Payment Administration coordinators or management.

REINSTATEMENTS

Reinstatements are done automatically thru the MACSS process when a payment comes in on a charged *off* account. MACSS has to reinstate the balance thru a source code adjustment before the payment can be posted. This is all done internally thru a MACSS process.

PUBLIC SERVICE COMPANY OF OKLAHOMA
Informational, Instructional, Miscellaneous & Sales Expense
For the Test Year Ending January 31, 2015

Cause No. PUD 201500208
WP H-21 (PSO)
Page 1 of 3

Used Lotus Notes Chatfield Systems to Determine Cost Category Description

Line No.	(1) <u>Acct</u>	(2) <u>Description</u>	(3) <u>Category</u>	(4) <u>Amount</u>
1	9050000	Misc Customer Accts Expense	AEPSC Billing	42,141
2			Materials and Supplies	8
3			Other	(1,702)
4	9050000	Total		<u>40,447</u>
5				
6	9070000	Supervision - Customer Service	AEPSC Billing	191,772
7			Employee Expense	112,115
8			Company Memberships	
9			Labor	613,454
10			Cell Phone & Pager	2,207
11			Matls And Supplies	4,707
12			Other	10,000
13			Contributions	1,800
14			Outside Services	5,945
15			Postage	21
16			Employee Memberships	2,928
17			Transportation / Fleet	2,697
18	9070000	Total		<u>947,647</u>
19				
20	9070001	Supervision - Customer Service	AEPSC Billing	(31)
21			Employee Expense	2,520
22			Employee Memberships	25
23			Labor	124,294
24			Materials and Supplies	348
25			Outside Services	49
26			Other	5,278
27			Cell Phone & Pager	341
28	9070001	Total		<u>132,823</u>
29				
30	9080000	Customer Assistance Expense	AEPSC Billing	42,131
31			Employee Expense	133,552
32			Employee Memberships	-
33			Labor	1,438,496
34			Materials and Supplies	3,469
35			Other	5,979
36			Outside Services	5,132
37			Postage	329
38			Transportation / Fleet	4,854
39	9080000	Total		<u>1,633,942</u>
40				
41	9080004	Cust. Assistance Expense / DSM-Ind	AEPSC Billing	-
42	9080004	Total		<u>-</u>
43				
44	9080009	Customer Assistance Expense-DSM	AEPSC Billing	67,244
45			Employee Expenses	175,509
46			Employee Memberships	-
47			Labor	652,819

PUBLIC SERVICE COMPANY OF OKLAHOMA
Informational, Instructional, Miscellaneous & Sales Expense
For the Test Year Ending January 31, 2015

Cause No. PUD 201500208
WP H-21 (PSO)
Page 2 of 3

Used Lotus Notes Chatfield Systems to Determine Cost Category Description

Line No.	(1) <u>Acct</u>	(2) <u>Description</u>	(3) <u>Category</u>	(4) <u>Amount</u>
48			Company Memberships	-
49			Materials and Supplies	13,961
50			Outside Services	10,886,561
51			Postage	-
52			Cell Phone & Pager	1,746
53			Advertising	-
54			Contributions	-
55			DSM Incentive Payments	-
56			Marketing Promotion	-
57			Other	13,178,411
58	9080009	Total		<u>24,976,252</u>
59				
60	90800014	DSM Costs Deferred	DSM Over / Under Recovery	3,414,861
61	90800014	Total		<u>3,414,861</u>
62				
63	9090000	Information & Instruct Advrtis	Advertising	35,000
64			Outside Services	48,750
65			Materials and Supplies	9,309
66				
67	9090000	Total		<u>93,059</u>
68				
69	9100000	Misc Cust Svc & Informational Exp	AEPSC Billing	1,225
70			Labor	286
71			Cell Phone & Pager	2
72			Other	21
73				
74	9100000	Total		<u>1,533</u>
75				
76	9100001	Misc Cust Svc & Informational Exp	AEPSC Billing	2,108
77	9100001	Total		<u>2,108</u>
78				
79	9120000	Demonstrating & Selling Expense	Outside Services	11,247
80			Materials & Supplies	759
81			Employee Expense	2,340
82			AEPSC Billing	160,854
83			Marketing Promotion	434
84			Other	251
85	9120000	Total		<u>175,884</u>
86				
87	9120001	Demonstrating & Selling Expense-Res	Employee Expense	10,678
88			Materials & Supplies	609
89			Postage	20
90			AEPSC Billing	154
91	9120001	Total		<u>11,460</u>
92				
93	9120003	Demo & Selling Exp - Area Dev.	AEPSC Billing	5

PUBLIC SERVICE COMPANY OF OKLAHOMA
Informational, Instructional, Miscellaneous & Sales Expense
For the Test Year Ending January 31, 2015

Cause No. PUD 201500208
WP H-21 (PSO)
Page 3 of 3

Used Lotus Notes Chatfield Systems to Determine Cost Category Description

Line No.	(1) <u>Acct</u>	(2) <u>Description</u>	(3) <u>Category</u>	(4) <u>Amount</u>
94			Marketing Promotion	21,800
95	9120003	Total		21,805
96				
96	9130000	Advertising Expenses	Marketing Promotion	1,265
97	9130000	Advertising Expenses	Employee Expense	6
98	9130000	Total		1,271
99				
100	9160028	Misc. Sales Expense	Marketing Promotion Expenses	-
101	9160028	Total		-
102				
103				
104		Total Account 905 Through Account 916		31,453,093

PUBLIC SERVICE COMPANY OF OKLAHOMA
INFORMATIONAL, INSTRUCTIONAL, MISCELLANEOUS & SALES EXPENSE
FOR THE TEST YEAR ENDING January 31, 2015

Line No.	Account	Description	Journal ID	VENDOR	Amount	Adjustment to Cost of Service	Adjusted Amount
1	9050	Accounts Payable	APACXXXXX	AMANDA L THATCHER	\$ 33		\$ 33
2				ANGELA MARIA BROWN	41	(41)	-
3				CAROL C HORN	17		17
4				DAWN L POTOSNAK	103		103
5				EAST PAY	35		35
6				EXACTTARGET INC	5,342		5,342
7				KATHLEEN M KELLEY	795	(132)	664
8				KING BUSINESS INTERIORS INC	45		45
9				MELINDA P GIBBS	6		6
10				ROBIN ENTERPRISES CO	7,445		7,445
11				TERRY L HEMSWORTH	45	(40)	5
12		Cell Phone and Pagers	CELPGRXXXX		16		16
13		Fleet Clearing	FLEETXXXXX		0		0
14			FLTCLRXXXX		2		2
15		Labor	ACCXXXXXXX		4,566		4,566
16			NTLXXXXXXX		88		88
17			OVHXXXXXXX		10,295	(2,315)	7,980
18			PAYXXXXXXX		11,463	2,131	13,595
19			RVRXXXXXXX		(4,581)		(4,581)
20		Other	TXOUAXXXXX		(2)		(2)
21					0		0
22		Overheads			6,386		6,386
23	9050 Total				\$ 42,141	\$ (396)	\$ 41,745
24	9070	Accounts Payable	APACXXXXX	COLUMBUS BLUE JACKETS	\$ 1,379	\$ (1,379)	\$ -
25				DANIEL JOSEPH MOOSE	139		139
26				DARREN A SHEPARD	31		31
27				DARREN W KELSEY	146	(9)	136
28				DYLAN ANWAR DRUGAN	54	(46)	8
29				EDISON ELECTRIC INSTITUTE	2,739		2,739
30				FRED D NICHOLS	81		81
31				GENERAL GRAPHICS	631		631
32				LINDA R MICHAEL	155	(43)	112
33				MEMORIAL TOURNAMENT	1,091	(1,091)	-
34				MICHAEL L WEINSTEIN	1		1
35				QUESTLINE INC	2,043		2,043
36				RAYMOND L KACKLEY	2,253	(2,253)	-
37				REBECCA A WILLIAMS	174	(32)	143
38				SHI INTERNATIONAL CORP	44		44
39				UNITED PARCEL SERVICE	6		6
40				VICKI A CONNER	94		94
41				WILLIAM B MOSSER	3,571	(3,571)	-
42		Cell Phone and Pagers	CELPGRXXXX		255		255
43		Fleet Clearing	FLEETXXXXX		6		6
44			FLTCLRXXXX		12		12
45		Labor	ACCXXXXXXX		26,608		26,608
46			NTLXXXXXXX		115		115
47			OVHXXXXXXX		64,421	(14,083)	50,338
48			PAYXXXXXXX		72,171	13,430	85,601
49			RVRXXXXXXX		(26,717)		(26,717)
50		Other	BIXXXXXXXX		(13)		(13)
51					0		0
52		Overheads			40,251		40,251
53	9070 Total				\$ 191,741	\$ (9,076)	\$ 182,666
54	9080	Accounts Payable	APACXXXXX	DARREN W KELSEY	\$ 677	\$ (514)	\$ 163
55				JAMES C CLARK	173	(173)	-
56				JAMES S MANN	2,019	(1,100)	919
57				VICKI A CONNER	7		7
58		Cell Phone and Pagers	CELPGRXXXX		123		123
59		Labor	ACCXXXXXXX		9,799		9,799
60			NTLXXXXXXX		47		47
61			OVHXXXXXXX		41,721	(9,918)	31,804
62			PAYXXXXXXX		41,585	7,730	49,315
63			RVRXXXXXXX		(10,304)		(10,304)
64		Other			0		0
65		Overheads			23,525		23,525
66	9080 Total				\$ 109,374	\$ (3,975)	\$ 105,399
67	9100	Accounts Payable	APACXXXXX	ANDREW C CLARK	\$ 496	\$ (481)	\$ 14
68				GYORGY J GUTTNER	2,108	(451)	1,657
69				LINDSAY M CHAMBERS	6		6

PUBLIC SERVICE COMPANY OF OKLAHOMA
INFORMATIONAL, INSTRUCTIONAL, MISCELLANEOUS & SALES EXPENSE
FOR THE TEST YEAR ENDING January 31, 2015

Line No.	Account	Description	Journal ID	VENDOR	Amount	Adjustment to Cost of Service	Adjusted Amount
70				SHI INTERNATIONAL CORP	20		20
71		Cell Phone and Pagers	CELPGRXXXX		1		1
72		Fleet Clearing	FLEETXXXXX		0		0
73			FLTCLRXXXX		3		3
74		Labor	ACCCXXXXXX		3,697		3,697
75			OVHXXXXXXX		230	(80)	149
76			PAYXXXXXXX		204	43	248
77			RVRXXXXXXX		(3,690)		(3,690)
78		Overheads			258		258
79	9100	Total			\$ 3,333	\$ (970)	\$ 2,363
80	9120	Accounts Payable	APACCCXXXX	310 LTD	\$ 5,719		\$ 5,719
81				7X24 EXCHANGE	2,250		2,250
82				ACCENT ON MANAGEMENT	460		460
83				AERIAL DATA SERVICE INC	1,037		1,037
84				AMY S KOSCIELAK	1,258	(377)	880
85				ATLAS ADVERTISING	2,889		2,889
86				AVALANCHE CONSULTING	1,517		1,517
87				AVENTION INC	763		763
88				BIGGINS LACY SHAPIRO & COMPANY LLC	2,045		2,045
89				BIOTECHNOLOGY INDUSTRY ORGANIZATION	303		303
90				BROOKSHIRE BANQUET LLC	323		323
91				BUUCKS, DALE	19		19
92				C2ER	32		32
93				CAREER BUILDER	1,930		1,930
94				CBCINNOVIS INC	20		20
95				CONSULTANTS FORUM	470		470
96				CONTINUOUS DIALOGUE	2,271		2,271
97				CONWAY DATA INC	4,400		4,400
98				CORENET GLOBAL INC	1,522		1,522
99				CORPUS CHRISTI CHAMBER OF COMMERCE	549	(549)	-
100				D & B	5,298		5,298
101				DARREN W KELSEY	3,753	(1,391)	2,362
102				DENNIS E WELCH	85	(85)	-
103				DEVELOPMENT COUNSELLORS INTERNATIONAL	9,347		9,347
104				DYNAMIT	139		139
105				EAGLE EXHIBIT SERVICES INC	558		558
106				ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE	49		49
107				FINANCIAL TIMES LIMITED	1,104		1,104
108				FRAZIER HEIBY INC	10,762		10,762
109				FREEMAN	28		28
110				GARNER ECONOMICS LLC	1,522		1,522
111				GENERAL GRAPHICS	797		797
112				GEOTEL COMMUNICATIONS LLC	742		742
113				GERMAN AMERICAN CHAMBER	396	(396)	-
114				GLOBAL ASSET POSITIONING LLC	4,261		4,261
115				GREATER KINGSVILLE ECONOMIC	69	(69)	-
116				HART ENERGY PUBLISHING	439		439
117				HAVE SITE WILL TRAVEL LTD	1,015		1,015
118				HEMPSTEAD COUNTY ECONOMIC DEVELOPMENT	1,055	(1,055)	-
119				INDIANA ECONOMIC DEVELOPMENT	1,522	(1,522)	-
120				INDUSTRIAL ASSET MANAGEMENT COUNCIL	1,033		1,033
121				INET INTERACTIVE	141		141
122				INTERNATIONAL ECONOMIC DEV COUNCIL	506		506
123				INTERNATIONAL FACILITY	141		141
124				JAPAN-AMERICAN SOCIETY OF CENTRAL OHIO	162	(162)	-
125				JODI L CANNON	421		421
126				JUNIOR ACHIEVEMENT	152	(152)	-
127				KANSAS CITY POWER & LIGHT COMPANY	3,044	(3,044)	-
128				KENTUCKY ASSOCIATION FOR	1,141	(1,141)	-
129				LEADERSHIP COLUMBUS	496	(496)	-
130				LEDGEVIEW PARTNERS	816		816
131				LONDON BUSINESS CONFERENCES	1,425	(1,425)	-
132				MANPOWER	3,926		3,926
133				MARK J JAMES	1,904	(1,130)	774
134				MCCALLUM SWEENEY CONSULTING	23,465		23,465
135				OHIO STATE UNIVERSITY	2,990	(2,990)	-
136				OKLAHOMA BUSINESS ROUNDTABLE	507	(507)	-
137				OKLAHOMA STATE UNIVERSITY	166	(166)	-
138				PEOPLEFACTS LLC	19		19
139				POMEROY IT SOLUTIONS SALES COM	6		6
140				PORT INDUSTRIES OF CORPUS CHRISTI	1,217	(1,217)	-
141				POST OAK LODGE	582	(582)	-

PUBLIC SERVICE COMPANY OF OKLAHOMA
INFORMATIONAL, INSTRUCTIONAL, MISCELLANEOUS & SALES EXPENSE
FOR THE TEST YEAR ENDING January 31, 2015

Line No.	Account	Description	Journal ID	VENDOR	Amount	Adjustment to Cost of Service	Adjusted Amount
142				QUESTLINE INC	1,770		1,770
143				R PATRICK LAWRENCE	1,227	(527)	700
144				RAYMOND L KACKLEY	1,399	(1,399)	-
145				REBECCA A WILLIAMS	355		355
146				ROBIN ENTERPRISES CO	186		186
147				SAE INTERNATIONAL	557		557
148				SCOTT C KUEHN	18		18
149				SHI INTERNATIONAL CORP	58		58
150				STUDIO ELEVEN INC	787		787
151				SUGARLOAF ASSOCIATES LLC	798		798
152				TAISHA BETTINA PERRY	85	(85)	-
153				TEAM WORLDWIDE	68		68
154				TEP	994		994
155				TERRACON CONSULTANTS INC	14,912		14,912
156				TERRAIN CONSULTING SERVICES	13,471		13,471
157				TICKNOR, THOMAS J	2,376		2,376
158				TOTALLY CHOCOLATE	292	(292)	-
159				TULSA REGIONAL CHAMBER	1,015	(1,015)	-
160				UNITED PARCEL SERVICE	172		172
161				UNIVERSITY OF NOTRE DAME	545	(545)	-
162				UNIVERSITY OF OKLAHOMA FOUNDATION INC	853	(853)	-
163				URS CORPORATION	6,493		6,493
164				UTILITY ECONOMIC DEVELOPMENT ASSOCIATION	744		744
165				VIRGINIA ECONOMIC DEVELOPERS ASSOCIATION	254	(254)	-
166				VIRGINIA ECONOMIC DEVELOPMENT	254	(254)	-
167				WASHINGTON COAL CLUB	68	(68)	-
168				WHITTAKER ASSOCIATES INC	537		537
169			APCLOXXXX	TERRACON CONSULTANTS INC	(2,384)		(2,384)
170	Labor		ACCXXXXXXX		881		881
171			OVHXXXXXXX		(7)		(7)
172			RVRXXXXXXX		(882)		(882)
173	Other		TXOUAXXXXX		(3,863)		(3,863)
174					1		1
175	9120 Total				\$ 161,013	\$ (23,749)	\$ 137,263
176	Grand Total				\$ 507,602	\$ (38,166)	\$ 469,436

PUBLIC SERVICE COMPANY OF OKLAHOMA
LARGE INVOICES OVER \$250,000
(EXCLUDING GAS, FUEL AND PURCHASED POWER, AND TAXES)
TEST YEAR ENDED JANUARY 31, 2015

LINE NO.	PAYEE	VOUCHER	DATE	AMOUNT
1	3W ELECTRIC INC	00467996	Mar-14	\$660,367
2	ABB INC	00062870	Feb-14	288,819
3	ABB INC	00062964	Feb-14	294,955
4	ABB INC	00062999	Mar-14	294,955
5	ABB INC	00063046	Mar-14	322,800
6	ABB INC	00065926	Aug-14	337,359
7	ABB INC	00067278	Oct-14	439,725
8	ABB INC	00068336	Dec-14	634,500
9	ABB INC	00068477	Dec-14	439,725
10	ABB INC	00069503	Jan-15	300,854
11	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Feb-14	6,539,167
12	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Mar-14	9,300,579
13	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Apr-14	7,408,218
14	AMERICAN ELECTRIC POWER SERVICE CORPORATION		May-14	7,958,090
15	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Jun-14	7,472,727
16	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Jul-14	9,146,041
17	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Aug-14	7,590,777
18	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Sep-14	7,573,974
19	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Oct-14	8,378,979
20	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Nov-14	8,335,905
21	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Dec-14	13,731,271
22	AMERICAN ELECTRIC POWER SERVICE CORPORATION		Jan-15	6,679,571
23	ALSTOM POWER INC	00292524	Aug-14	5,161,500
24	ALSTOM POWER INC	00293967	Sep-14	860,250
25	ALSTOM POWER INC	00299202	Nov-14	3,441,000
26	ALSTOM POWER INC	00305571	Jan-15	1,330,500
27	BABCOCK & WILCOX	00280704	Apr-14	1,210,478
28	BABCOCK & WILCOX	00281558	Apr-14	722,764
29	BABCOCK & WILCOX	00282907	Apr-14	722,764
30	BABCOCK & WILCOX	00286553	Jun-14	903,454
31	BABCOCK & WILCOX	00289456	Jul-14	542,073
32	BABCOCK & WILCOX	00291557	Aug-14	361,382
33	BABCOCK & WILCOX	00294144	Sep-14	2,891,054
34	BABCOCK & WILCOX	00299004	Nov-14	722,763
35	BABCOCK & WILCOX	00295815	Nov-14	\$349,207
36	BABCOCK & WILCOX	00300375	Nov-14	361,382
37	BABCOCK & WILCOX CONSTRUCTION CO INC	00292045	Oct-14	687,580
38	BISON ELECTRIC INC	00462757	Feb-14	294,261
39	C3 INC	00500655	Dec-14	3,503,317
40	CARRIER CORP	00498258	Dec-14	346,084
41	CMI SERVICES INC	00503428	Jan-15	351,021
42	DAVIS H ELLIOT COMPANY INC	00465824	Mar-14	825,385
43	DIAMOND POWER INTERNATIONAL INC	00299000	Nov-14	986,175
44	EATON CORPORATION	00462544	Feb-14	619,700
45	EATON CORPORATION	00295097	Oct-14	254,004
46	EXPLORER PIPELINE COMPANY	00493526	Oct-14	482,090
47	F L SMIDTH INC	00279075	Mar-14	321,911

PUBLIC SERVICE COMPANY OF OKLAHOMA
LARGE INVOICES OVER \$250,000
(EXCLUDING GAS, FUEL AND PURCHASED POWER, AND TAXES)
TEST YEAR ENDED JANUARY 31, 2015

LINE NO.	PAYEE	VOUCHER	DATE	AMOUNT
48	F L SMIDTH INC	00289203	Jul-14	\$321,911
49	F L SMIDTH INC	00289455	Jul-14	1,743,630
50	F L SMIDTH INC	00290750	Jul-14	900,000
51	F L SMIDTH INC	00290751	Jul-14	1,743,630
52	F L SMIDTH INC	00292521	Aug-14	321,911
53	F L SMIDTH INC	00293035	Aug-14	321,911
54	F L SMIDTH INC	00294300	Sep-14	871,815
55	F L SMIDTH INC	00299910	Nov-14	912,296
56	F L SMIDTH INC	00301616	Dec-14	871,815
57	F L SMIDTH INC	00304365	Jan-15	871,815
58	FEDERAL PACIFIC TRANSFORMER	00060821	Feb-14	420,362
59	FEDERAL PACIFIC TRANSFORMER	00061632	Feb-14	420,362
60	FLUOR	00299907	Nov-14	952,500
61	FLUOR	00303401	Dec-14	663,228
62	GE ENERGY	00479103	Jul-14	604,464
63	GE ENERGY	00479625	Jul-14	571,200
64	GE ENERGY	00480664	Jul-14	604,800
65	GE ENERGY	00483821	Aug-14	292,320
66	GE ENERGY	00486561	Aug-14	285,600
67	GE ENERGY	00486563	Aug-14	302,400
68	GE ENERGY	00486562	Aug-14	302,400
69	GE ENERGY	00489932	Sep-14	544,320
70	GE ENERGY	00490248	Sep-14	285,600
71	GE ENERGY	00491054	Oct-14	574,560
72	GE ENERGY	00499904	Dec-14	285,600
73	GE ENERGY	00499925	Dec-14	285,600
74	GE ENERGY	00499429	Dec-14	285,600
75	GE ENERGY	00499430	Dec-14	285,600
76	GE ENERGY	00499902	Dec-14	285,600
77	GE ENERGY	00502644	Jan-15	285,600
78	GE ENERGY MANAGEMENT SERVICES INC	00490266	Sep-14	285,600
79	GE INTERNATIONAL INC	00277218	Feb-14	864,526
80	GE-PROLEC TRANSFORMERS INC	00063640	Apr-14	687,882
81	GE-PROLEC TRANSFORMERS INC	00065238	Jun-14	743,781
82	GE-PROLEC TRANSFORMERS INC	00065848	Aug-14	343,942
83	GREAT SOUTHWESTERN CONSTRUCTION	00062539	Feb-14	265,219
84	GREAT SOUTHWESTERN CONSTRUCTION	00063104	Mar-14	276,412
85	HARRIS CORPORATION	00500836	Dec-14	449,348
86	HARRIS CORPORATION	00500837	Dec-14	449,348
87	HICO AMERICA SALES & TECH INC	00064431	May-14	479,687
88	HICO AMERICA SALES & TECH INC	00065819	Jul-14	305,818
89	HOWDEN NORTH AMERICA INC	00303039	Dec-14	419,232
90	HOWDEN NORTH AMERICA INC	00304193	Jan-15	819,974
91	ICF RESOURCES LLC	00467892	Mar-14	285,347
92	ICF RESOURCES LLC	00471591	Apr-14	326,388
93	ICF RESOURCES LLC	00482335	Jul-14	321,165
94	ICF RESOURCES LLC	00493263	Oct-14	251,097

PUBLIC SERVICE COMPANY OF OKLAHOMA
 LARGE INVOICES OVER \$250,000
 (EXCLUDING GAS, FUEL AND PURCHASED POWER, AND TAXES)
 TEST YEAR ENDED JANUARY 31, 2015

LINE NO.	PAYEE	VOUCHER	DATE	AMOUNT
95	INGERSOLL-RAND COMPANY	00282147	May-14	\$256,797
96	INGERSOLL-RAND COMPANY	00303808	Jan-15	342,396
97	JAMES INDUSTRIAL CONSTRUCTORS LLC	00287465	Jun-14	344,639
98	JAMES INDUSTRIAL CONSTRUCTORS LLC	00290638	Jul-14	688,300
99	JAMES INDUSTRIAL CONSTRUCTORS LLC	00293954	Sep-14	560,992
100	JAMES INDUSTRIAL CONSTRUCTORS LLC	00296474	Oct-14	399,565
101	JAMES INDUSTRIAL CONSTRUCTORS LLC	00296971	Oct-14	380,888
102	JAMES INDUSTRIAL CONSTRUCTORS LLC	00297487	Oct-14	985,520
103	JAMES INDUSTRIAL CONSTRUCTORS LLC	00297480	Oct-14	1,140,551
104	JAMES INDUSTRIAL CONSTRUCTORS LLC	00300367	Nov-14	1,478,598
105	JAMES INDUSTRIAL CONSTRUCTORS LLC	00303033	Dec-14	607,701
106	JF ELECTRIC INC	00469198	Apr-14	491,730
107	MITSUBISHI ELECTRIC POWER PRODUCTS INC	00065971	Aug-14	469,871
108	NGK-LOCKE INC	00064253	May-14	354,325
109	PAR ELECTRICAL CONTRACTORS INC	00463612	Feb-14	819,309
110	POWER SECURE INC	00475261	May-14	532,348
111	PSP INDUSTRIES	00296821	Oct-14	1,038,936
112	PSP INDUSTRIES	00298999	Nov-14	257,629
113	PSP INDUSTRIES	00301472	Dec-14	283,664
114	RESOURCE ACTION PROGRAMS	00490275	Nov-14	266,816
115	SARGENT & LUNDY L L C	00277560	Mar-14	719,524
116	SARGENT & LUNDY L L C	00279073	Mar-14	692,874
117	SARGENT & LUNDY L L C	00281557	Apr-14	666,881
118	SARGENT & LUNDY L L C	00284914	May-14	593,221
119	SARGENT & LUNDY L L C	00287521	Jun-14	547,697
120	SARGENT & LUNDY L L C	00290153	Jul-14	551,736
121	SARGENT & LUNDY L L C	00292334	Aug-14	491,032
122	SARGENT & LUNDY L L C	00295029	Sep-14	449,343
123	SARGENT & LUNDY L L C	00297292	Oct-14	464,016
124	SARGENT & LUNDY L L C	00299784	Nov-14	523,293
125	SARGENT & LUNDY L L C	00302527	Dec-14	390,754
126	SARGENT & LUNDY L L C	00305299	Jan-15	449,805
127	SCHWEITZER ENGINEERING LABS	00062613	Feb-14	607,528
128	SCHWEITZER ENGINEERING LABS	00062614	Mar-14	419,278
129	SCHWEITZER ENGINEERING LABS	00067382	Oct-14	282,363
130	SCHWEITZER ENGINEERING LABS	00068480	Dec-14	463,356
131	SCHWEITZER ENGINEERING LABS	00068482	Dec-14	491,797
132	SERVICE ELECTRIC COMPANY	00467974	Mar-14	688,995
133	SERVICE ELECTRIC COMPANY	00468862	Apr-14	562,565
134	SIEMENS ENERGY INC	00287130	Jun-14	408,140
135	SIEMENS ENERGY INC	00294765	Sep-14	582,286
136	SILVER SPRINGS NETWORK	00470545	May-14	487,900
137	SILVER SPRINGS NETWORK	00478257	Jul-14	266,800
138	SILVER SPRINGS NETWORK	00480671	Oct-14	295,600
139	SILVER SPRINGS NETWORK	00480672	Oct-14	288,800
140	SILVER SPRINGS NETWORK	00490137	Nov-14	455,000
141	SILVER SPRINGS NETWORK	00490244	Nov-14	336,200

PUBLIC SERVICE COMPANY OF OKLAHOMA
LARGE INVOICES OVER \$250,000
(EXCLUDING GAS, FUEL AND PURCHASED POWER, AND TAXES)
TEST YEAR ENDED JANUARY 31, 2015

LINE NO.	PAYEE	VOUCHER	DATE	AMOUNT
142	SILVER SPRINGS NETWORK	00501925	Dec-14	\$2,325,092
143	SPX TRANSFORMER SOLUTIONS INC	00063355	Mar-14	284,014
144	SPX TRANSFORMER SOLUTIONS INC	00062984	Mar-14	271,744
145	SPX TRANSFORMER SOLUTIONS INC	00067373	Oct-14	350,930
146	SPX TRANSFORMER SOLUTIONS INC	00067546	Oct-14	325,333
147	STRUCTURAL STEEL SERVICES INC	00290104	Jul-14	700,650
148	SULZER TURBO SERVICES	00300007	Nov-14	358,900
149	VALMONT	00062482	Feb-14	1,060,222
150	VALMONT	00062454	Feb-14	1,006,019
151	VALMONT	00062877	Feb-14	899,176
152	VALMONT	00062878	Feb-14	770,004
153	VALMONT	00065889	Jul-14	368,476
154	VALMONT	00069091	Jan-15	345,396
155	WALSH ASSOCIATES	00496565	Nov-14	355,989

**PUBLIC SERVICE COMPANY OF OKLAHOMA
SCHEDULE OF PLANT BALANCES
AT JANUARY 31, 2015**

<u>major_location</u>	<u>asset_location</u>	<u>utility_account</u>	<u>book_cost</u>
Northeastern Generating Plant	ARO#1 Northeastern Ash Pnd - OK PSO	31700 - ARO Steam Production Plant	1,066,213.63
	ARO#1 Northeastern Ash Pnd - OK PSO Total		1,066,213.63
Northeastern Generating Plant	ARO#2 Northeastern Ash Pnd - OK PSO	31700 - ARO Steam Production Plant	15,371,634.72
	ARO#2 Northeastern Ash Pnd - OK PSO Total		15,371,634.72
Comanche Generating Plant	Comanche Generating Plant - Diesel Unit : PSO : PPCPSD	31730 - ARO Steam Prod Plnt Oil/Gas	159,024.20
Comanche Generating Plant	Comanche Generating Plant - Diesel Unit : PSO : PPCPSD	34200 - Fuel Holders - Gas	2,994.30
Comanche Generating Plant	Comanche Generating Plant - Diesel Unit : PSO : PPCPSD	34400 - Generators - Gas	754,469.27
Comanche Generating Plant	Comanche Generating Plant - Diesel Unit : PSO : PPCPSD	34600 - Misc Power Plant Eq-Gas	17,857.80
	Comanche Generating Plant - Diesel Unit : PSO : PPCPSD Total		934,345.57
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31030 - Land - Oil/Gas	345,962.00
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31130 - Struct, Improvemnts-Oil/Gas	4,320,337.99
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31230 - Boiler Plant Equip-Oil/Gas	24,597,823.40
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31430 - Turbogenerator Units-Oil/Gas	52,385,374.00
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31530 - Accssry Elect Equip-Oil/Gas	6,173,684.02
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	31630 - Misc Pwr Plt Equip-Oil/Gas	2,025,687.53
Comanche Generating Plant	Comanche Generating Plant : PSO : PPCPS	34600 - Misc Power Plant Eq-Gas	51,757.81
	Comanche Generating Plant : PSO : PPCPS Total		89,900,626.75
Eufaula Generating Plant	Eufaula Generating Plant : PSO : EPSOK	31000 - Land - Coal Fired	11,345.99
	Eufaula Generating Plant : PSO : EPSOK Total		11,345.99
Northeastern Generating Plant	Northeastern Generating Plant - Diesel Units 1 & 2 : PSO : PPN12D	34200 - Fuel Holders - Gas	63,289.00
Northeastern Generating Plant	Northeastern Generating Plant - Diesel Units 1 & 2 : PSO : PPN12D	34400 - Generators - Gas	241,260.00
Northeastern Generating Plant	Northeastern Generating Plant - Diesel Units 1 & 2 : PSO : PPN12D	34500 - Accessory Electric Eq-Gas	83,558.10
Northeastern Generating Plant	Northeastern Generating Plant - Diesel Units 1 & 2 : PSO : PPN12D	34600 - Misc Power Plant Eq-Gas	3,019.00
	Northeastern Generating Plant - Diesel Units 1 & 2 : PSO : PPN12D Total		391,126.10
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31031 - Land Rights - Oil/Gas	1.00
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31030 - Land - Oil/Gas	101,504.83
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31130 - Struct, Improvemnts-Oil/Gas	10,812,664.09
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31230 - Boiler Plant Equip-Oil/Gas	92,777,052.85
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31430 - Turbogenerator Units-Oil/Gas	134,539,255.96
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31530 - Accssry Elect Equip-Oil/Gas	12,474,042.98
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31630 - Misc Pwr Plt Equip-Oil/Gas	7,467,190.13
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	31730 - ARO Steam Prod Plnt Oil/Gas	609,487.54
Northeastern Generating Plant	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12	34200 - Fuel Holders - Gas	114,213.25
	Northeastern Generating Plant - Units 1 & 2 : PSO : PPN12 Total		258,895,412.63
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 - Diesel Unit : PSO : PPN3	31700 - ARO Steam Production Plant	1,429,572.53
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 - Diesel Unit : PSO : PPN3	34400 - Generators - Gas	437,949.89
	Northeastern Generating Plant - Units 3 & 4 - Diesel Unit : PSO : PPN34D Total		1,867,522.42
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31000 - Land - Coal Fired	1,141,085.72
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31100 - Structures, Improvemnt-Coal	19,246,965.59
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31200 - Boiler Plant Equip-Coal	294,723,592.88
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31211 - Coal Transportation Equip	5,157,617.42

**PUBLIC SERVICE COMPANY OF OKLAHOMA
SCHEDULE OF PLANT BALANCES**

AT JANUARY 31, 2015

Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31400 - Turbogenerator Units-Coal	94,927,093.07
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31500 - Accessory Elect Equip-Coal	31,266,552.55
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31630 - Misc Pwr Plt Equip-Oil/Gas	1,711.66
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31600 - Misc Pwr Plant Equip-Coal	21,440,919.57
Northeastern Generating Plant	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34	31700 - ARO Steam Production Plant	90,123.29
	Northeastern Generating Plant - Units 3 & 4 : PSO : PPN34 Total		467,995,661.75
Northeastern Generating Plant	Northeastern Rail Spur : PSO : PPNRR	31010 - Land Rights - Coal Fired	206,090.95
Northeastern Generating Plant	Northeastern Rail Spur : PSO : PPNRR	31000 - Land - Coal Fired	1,880,040.74
Northeastern Generating Plant	Northeastern Rail Spur : PSO : PPNRR	31200 - Boiler Plant Equip-Coal	22,359,915.26
	Northeastern Rail Spur : PSO : PPNRR Total		24,446,046.95
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31000 - Land - Coal Fired	1,989,307.04
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31100 - Structures, Improvemnt-Coal	16,530,299.41
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31200 - Boiler Plant Equip-Coal	50,913,892.66
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31400 - Turbogenerator Units-Coal	15,515,078.62
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31500 - Accessory Elect Equip-Coal	6,400,977.88
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31600 - Misc Pwr Plant Equip-Coal	5,557,871.32
Oklaunion Generating Plant	Oklaunion Generating Plant : PSO/AEPTN : PPOKL	31700 - ARO Steam Production Plant	15,619.42
	Oklaunion Generating Plant : PSO/AEPTN : PPOKL Total		96,923,046.35
Comanche Generating Plant	RET#1 Comanche Retention Pond - OK PSO	31730 - ARO Steam Prod Plnt Oil/Gas	683,325.85
	RET#1 Comanche Retention Pond - OK PSO Total		683,325.85
Northeastern Generating Plant	RET#1 Northeastern Retention Pond - OK PSO	31700 - ARO Steam Production Plant	279,357.72
	RET#1 Northeastern Retention Pond - OK PSO Total		279,357.72
Riverside Generating Plant	RET#1 Riverside Retention Pond - OK PSO	31730 - ARO Steam Prod Plnt Oil/Gas	996,132.07
	RET#1 Riverside Retention Pond - OK PSO Total		996,132.07
Southwestern Generating Plant	RET#1 Southwestern Retention Pond - OK PSO	31730 - ARO Steam Prod Plnt Oil/Gas	129,254.15
	RET#1 Southwestern Retention Pond - OK PSO Total		129,254.15
Tulsa Generating Plant	RET#1 Tulsa Retention Pond - OK PSO	31730 - ARO Steam Prod Plnt Oil/Gas	247,986.87
	RET#1 Tulsa Retention Pond - OK PSO Total		247,986.87
Riverside Generating Plant	Riverside Generating Plant - Diesel Unit : PSO : PPRVSD	34200 - Fuel Holders - Gas	24,392.00
Riverside Generating Plant	Riverside Generating Plant - Diesel Unit : PSO : PPRVSD	34400 - Generators - Gas	470,174.71
Riverside Generating Plant	Riverside Generating Plant - Diesel Unit : PSO : PPRVSD	34500 - Accessory Electric Eq-Gas	28,635.45
	Riverside Generating Plant - Diesel Unit : PSO : PPRVSD Total		523,202.16
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31030 - Land - Oil/Gas	1,376,358.20
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31130 - Struct, Improvemnts-Oil/Gas	9,279,255.89
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31230 - Boiler Plant Equip-Oil/Gas	74,283,642.20
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31430 - Turbogenerator Units-Oil/Gas	69,904,472.66
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31530 - Accssry Elect Equip-Oil/Gas	9,767,668.84
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31630 - Misc Pwr Plt Equip-Oil/Gas	6,296,603.13
Riverside Generating Plant	Riverside Generating Plant U1&2 : PSO : PPRVS	31730 - ARO Steam Prod Plnt Oil/Gas	2,222,230.06
	Riverside Generating Plant U1&2 : PSO : PPRVS Total		173,130,230.98
Riverside Generating Plant	Riverside Generating Plant U3&4 : PSO : PPRVS34	34200 - Fuel Holders - Gas	9,797,993.47
Riverside Generating Plant	Riverside Generating Plant U3&4 : PSO : PPRVS34	34400 - Generators - Gas	48,138,853.05
Riverside Generating Plant	Riverside Generating Plant U3&4 : PSO : PPRVS34	34500 - Accessory Electric Eq-Gas	4,047,220.06

**PUBLIC SERVICE COMPANY OF OKLAHOMA
SCHEDULE OF PLANT BALANCES
AT JANUARY 31, 2015**

Riverside Generating Plant	Riverside Generating Plant U3&4 : PSO : PPRVS34	34600 - Misc Power Plant Eq-Gas	51,139.31
	Riverside Generating Plant U3&4 : PSO : PPRVS34 Total		62,035,205.89
Southwestern Generating Plant	Southwestern Generating Plant - Diesel : PSO : PPSWSD	34200 - Fuel Holders - Gas	67,052.12
Southwestern Generating Plant	Southwestern Generating Plant - Diesel : PSO : PPSWSD	34400 - Generators - Gas	212,483.51
	Southwestern Generating Plant - Diesel : PSO : PPSWSD Total		279,535.63
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31030 - Land - Oil/Gas	191,512.11
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31130 - Struct, Improvemnts-Oil/Gas	8,415,063.58
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31200 - Boiler Plant Equip-Coal	4,617.32
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31230 - Boiler Plant Equip-Oil/Gas	35,225,745.66
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31430 - Turbogenerator Units-Oil/Gas	29,583,742.58
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31530 - Accssry Elect Equip-Oil/Gas	9,512,922.28
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31630 - Misc Pwr Plt Equip-Oil/Gas	1,327,130.10
Southwestern Generating Plant	Southwestern Generating Plant U1-3 : PSO : PPSWS	31730 - ARO Steam Prod Plnt Oil/Gas	813,308.00
	Southwestern Generating Plant U1-3 : PSO : PPSWS Total		85,074,041.63
Southwestern Generating Plant	Southwestern Generating Plant U4&5: PSO : PPSWS45	31430 - Turbogenerator Units-Oil/Gas	419,955.16
Southwestern Generating Plant	Southwestern Generating Plant U4&5: PSO : PPSWS45	34100 - Structures & Improvmnts-Gas	5,375,687.04
Southwestern Generating Plant	Southwestern Generating Plant U4&5: PSO : PPSWS45	34400 - Generators - Gas	44,412,407.08
Southwestern Generating Plant	Southwestern Generating Plant U4&5: PSO : PPSWS45	34500 - Accessory Electric Eq-Gas	9,679,829.20
Southwestern Generating Plant	Southwestern Generating Plant U4&5: PSO : PPSWS45	34600 - Misc Power Plant Eq-Gas	6,188.15
	Southwestern Generating Plant U4&5: PSO : PPSWS45 Total		59,894,066.63
Tulsa Generating Plant	Tulsa Generating Plant - Diesel Unit : PSO : PPTPSD	34200 - Fuel Holders - Gas	70,372.00
Tulsa Generating Plant	Tulsa Generating Plant - Diesel Unit : PSO : PPTPSD	34400 - Generators - Gas	608,404.00
	Tulsa Generating Plant - Diesel Unit : PSO : PPTPSD Total		678,776.00
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31030 - Land - Oil/Gas	97,252.62
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31130 - Struct, Improvemnts-Oil/Gas	6,373,112.79
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31230 - Boiler Plant Equip-Oil/Gas	22,985,287.17
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31430 - Turbogenerator Units-Oil/Gas	31,658,162.94
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31530 - Accssry Elect Equip-Oil/Gas	7,720,187.83
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31600 - Misc Pwr Plant Equip-Coal	42,399.94
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31630 - Misc Pwr Plt Equip-Oil/Gas	2,857,842.26
Tulsa Generating Plant	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS	31730 - ARO Steam Prod Plnt Oil/Gas	3,248,542.58
	Tulsa Generating Plant Units 2 & 4: PSO : PPTPS Total		74,982,788.13
Weleetka Generating Plant	Weleetka Generating Plant - Diesel Unit : PSO : PPWPSD	34200 - Fuel Holders - Gas	10,290.82
Weleetka Generating Plant	Weleetka Generating Plant - Diesel Unit : PSO : PPWPSD	34400 - Generators - Gas	666,380.18
Weleetka Generating Plant	Weleetka Generating Plant - Diesel Unit : PSO : PPWPSD	34500 - Accessory Electric Eq-Gas	36,296.17
Weleetka Generating Plant	Weleetka Generating Plant - Diesel Unit : PSO : PPWPSD	34600 - Misc Power Plant Eq-Gas	910.50
	Weleetka Generating Plant - Diesel Unit : PSO : PPWPSD Total		713,877.67
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34000 - Land	62,660.00
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34100 - Structures & Improvmnts-Gas	781,380.55
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34200 - Fuel Holders - Gas	2,134,695.06
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34400 - Generators - Gas	23,599,603.68

**PUBLIC SERVICE COMPANY OF OKLAHOMA
SCHEDULE OF PLANT BALANCES
AT JANUARY 31, 2015**

Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34500 - Accessory Electric Eq-Gas	365,878.88
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34600 - Misc Power Plant Eq-Gas	2,086,657.23
Weleetka Generating Plant	Weleetka Generating Plant : PSO : PPWPS	34700 - ARO Other Production	23,811.71
	Weleetka Generating Plant : PSO : PPWPS Total		<u>29,054,687.11</u>
	Grand Total		<u><u>1,446,505,451.35</u></u>

NOTE: For Transmission, Distribution, and General assets, see Schedule C-01.
For depreciation rates, see Schedule I-01

PUBLIC SERVICE COMPANY OF OKLAHOMA
General Depreciation
Test Year Ending January 31, 2015

(1)

Line No.	Description
1	The last Depreciation Study was performed in 2015 based
2	on plant balances at December 31, 2014.
3	The current rates for Production, Transmission, Distribution and
4	General Plant were the result of a final order
5	in Cause No. PUD 201300217
6	The proposed rates for Production, Transmission, Distribution and
7	General Plant were calculated by the Average Remaining Life Method.

PUBLIC SERVICE COMPANY OF OKLAHOMA
Study of Proposed Depreciation Rates
Test Year Ending January 31, 2015

(1)

Line
No.

Description

- 1 Please See EXHIBIT JJS-2 of Mr. John Spanos's testimony.

Line
No.

1	Public Service Company of Oklahoma			
2	01/31/2015 Test Year Income Tax Accrual			
3		12 Mos. Ended January 2015	Prior Year Adjustments	Adjusted Test Year Ending January 2015
4		Above-the-Line Utility		
5	=====			
6	Book Income	135,035,299.41	(3,829,914.00)	138,865,213.41
7	Tax Items	99,436.43		99,436.43
8	Book Income Before Tax	<u>135,134,735.84</u>	<u>(3,829,914.00)</u>	<u>138,964,649.84</u>
9	=====			
10	EXCESS TAX vs BOOK DEPRECIATION			
11	230A ACRS BENEFIT NORMALIZED	(156,963,551.00)	22,384,449.00	(179,348,000.00)
12	230X R & D DEDUCTION - SEC 174	(3,457,713.00)	(3,457,713.00)	-
13	280A EXCESS TX VS S/L BK DEPR	3,015,277.00	157,277.00	2,858,000.00
14	280H BK PLANT IN SERVICE - SFAS 143 - ARO	(13,399,918.58)		(13,399,918.58)
15	295A GAIN/LOSS ON ACRS/MACRS PROPERTY	(1,079,892.00)	(1,079,892.00)	-
16	295C GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	-		-
17	390A CIAC - BOOK RECEIPTS	2,663,477.74	(78,160.00)	2,741,637.74
18	Total EXCESS TAX vs BOOK DEPRECIATION	<u>(169,222,319.84)</u>	<u>17,925,961.00</u>	<u>(187,148,280.84)</u>
19	=====			
20	AFUDC / INTEREST CAPITALIZED			
21	320A ABFUDC	(1,660,214.01)		(1,660,214.01)
22	330D AFUDC CAPITALIZED	-		-
23	310E AOFUDC-BIP AMORT-ALL PROJECTS	-		-
24	380J INT EXP CAPITALIZED FOR TAX	5,634,782.18	(280,080.00)	5,914,862.18
25	Total AFUDC / INTEREST CAPITALIZED	<u>3,974,568.17</u>	<u>(280,080.00)</u>	<u>4,254,648.17</u>
26	=====			
27	PERCENT REPAIR ALLOWANCE			
28	532C BOOK/TAX UNIT OF PROPERTY ADJ	(27,930,026.00)	(2,230,026.00)	(25,700,000.00)
29	532D BOOK/TAX UNIT OF PROPERTY ADJ SEC 481 ADJ	(5,742,000.00)	(746,398.00)	(4,995,602.00)
30	534A CAPITALIZED RELOCATION COSTS	(4,576,398.00)		(4,576,398.00)
31	Total PERCENT REPAIR ALLOWANCE	<u>(38,248,424.00)</u>	<u>(2,976,424.00)</u>	<u>(35,272,000.00)</u>
32	=====			
33	REMOVAL COSTS			
34	910K REMOVAL CST	(20,845,135.00)	(160,135.00)	(20,685,000.00)
35	Total REMOVAL COSTS	<u>(20,845,135.00)</u>	<u>(160,135.00)</u>	<u>(20,685,000.00)</u>
36	=====			
37	REVENUE REFUNDS			
38	520A PROVS POSS REV REFDS-A/L	(127.14)		(127.14)
39	Total REVENUE REFUNDS	<u>(127.14)</u>	<u>-</u>	<u>(127.14)</u>
40	=====			
41	DEFERRED FUEL COSTS			
42	433B INTEREST-FUEL OVER/UNDER RECOVERY	-		-
43	433F PSO-FUEL O/U RECOVERY-WSLE	(24,632,919.19)	(2,314,091.00)	(22,318,828.19)
44	Total DEFERRED FUEL COSTS	<u>(24,632,919.19)</u>	<u>(2,314,091.00)</u>	<u>(22,318,828.19)</u>
45	=====			
46	UNBILLED REVENUES			

Line
No.

1 Public Service Company of Oklahoma
2 01/31/2015 Test Year Income Tax Accrual

	12 Mos. Ended January 2015	Prior Year Adjustments	Adjusted Test Year Ending January 2015
3	Above-the-Line Utility		
4			
47 460A UNBILLED REVENUE	(2,185,798.00)	(104,173.00)	(2,081,625.00)
48 Total UNBILLED REVENUES	(2,185,798.00)	(104,173.00)	(2,081,625.00)
49 =====			
50 BOOK ACCRUALS			
51 602A PROV WORKER'S COMP	(88,950.74)		(88,950.74)
52 605B ACCRUED BK PENSION EXPENSE	4,180,306.65	157,593.00	4,022,713.65
53 605C ACCRUED BK PENSION COSTS - SFAS 158	7,359,257.00		7,359,257.00
54 605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	85,142.06		85,142.06
55 605F ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	1,297,492.00		1,297,492.00
56 605I ACCRD BK SUP. SAVINGS PLAN EXP	76,575.54		76,575.54
57 605O ACCRUED PSI PLAN EXP	1,608,091.27		1,608,091.27
58 610A BK PROV UNCOLL ACCTS - ST	(366,377.66)		(366,377.66)
59 612G ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	(1,261,630.17)		(1,261,630.17)
60 612Y ACCRD COMPANYWIDE INCENTV PLAN	(1,113,212.32)		(1,113,212.32)
61 613E ACCRUED BOOK VACATION PAY	(228,140.32)		(228,140.32)
62 613K (ICDP)-INCENTIVE COMP DEFERRAL PLAN	52,373.73		52,373.73
63 613Y ACCRUED BK SEVERANCE BENEFITS	11,774.33		11,774.33
64 615B ACCRUED INTEREST-LONG-TERM - FIN 48	(56,910.00)		(56,910.00)
65 615C ACCRUED INTEREST-SHORT-TERM - FIN 48	14,014.00		14,014.00
66 615O BK DFL RAIL TRANS REV/EXP	-		-
67 Total BOOK ACCRUALS	11,569,805.37	157,593.00	11,412,212.37
68 =====			
69 BOOK DEFERRALS			
70 533I INDIAN RESERVATION SECTION 481a ADJUSTMENT	25,252,194.00	533,968.00	24,718,226.00
71 630J DEFD STORM DAMAGE	13,366,041.93	10,452,353.00	2,913,688.93
72 630M RATE CASE DEFD CHGS	(509,260.12)		(509,260.12)
73 632U BK DEFL-DEMAND SIDE MNGMT EXP	6,903,149.74	4,051,946.00	2,851,203.74
74 641I ADVANCE RENTAL INC (CUR MO)	(52,963.49)		(52,963.49)
75 660M REG ASSET - CARRY COST ON STRANDED COST	-		-
76 660N REG ASSET - DEFD CARRY COST ON STRANDED COST	-		-
77 660R REG ASSET - DEFD ACCR VEGETATION MGT EXPENSE	11,627,958.15		11,627,958.15
78 661R REG ASSET - SFAS 158 - PENSIONS	(7,359,257.00)		(7,359,257.00)
79 661S REG ASSET - SFAS 158 - SERP	(1,297,492.00)		(1,297,492.00)
80 661T REG ASSET - SFAS 158 - OPEB	(3,819,513.99)		(3,819,513.99)
81 661V REG ASSET - RED ROCK FACILITY	225,800.04		225,800.04
82 663C REG ASSET - GENERATION MAINTENANCE EXP	1,600,020.00		1,600,020.00
83 663D REG ASSET - NOx EXPENSE	-		-
84 663U REG ASSET-DEFERRED BASE LOAD PUR PWR	8,889,328.14		8,889,328.14
85 664H REG ASSET - CARRY CHGS - CAPITAL - DEBT	-		-
86 664K REG ASSET-PSO ICE STORM EXPENSES	-		-
87 665G REG ASSET-UND/REC PSO BPF	193,644.64		193,644.64
88 667F REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COSTS	-		-

Line
No.

1	Public Service Company of Oklahoma			
2	01/31/2015 Test Year Income Tax Accrual			
3		12 Mos. Ended January 2015	Prior Year Adjustments	Adjusted Test Year Ending January 2015
4		Above-the-Line Utility		
89	668X REG ASSET- WIND RECOVERABLE COSTS	(233,946.00)		(233,946.00)
90	669B REG ASSET-DEFERRED SRR RIDER	(8,767,966.61)		(8,767,966.61)
91	Total BOOK DEFERRALS	46,017,737.43	15,038,267.00	30,979,470.43
91	=====			
92	BOOK RESERVES			
93	611Y PROVISION FOR LITIGATION	-		-
94	Total BOOK RESERVES	-	-	-
95	=====			
96	OTHER MISCELLANEOUS			
97	900A LOSS ON REACQUIRED DEBT	1,365,721.01		1,365,721.01
98	906A ACCRD SFAS 106 PST RETIRE EXP	(5,409,002.18)	(260,012.00)	(5,148,990.18)
98	906D SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	-		-
99	906F ACCRD OPEB COSTS - SFAS 158	3,819,513.99		3,819,513.99
100	906K ACCRD SFAS 112 PST EMPLOY BEN	(1,002,704.22)		(1,002,704.22)
101	906P ACCRD BOOK ARO EXPENSE - SFAS 143	15,234,079.37		15,234,079.37
102	906Z SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	489,915.12		489,915.12
103	907A REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	-		-
104	911V ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	72,048.00		72,048.00
105	911W ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	189,368.00		189,368.00
106	913D CHARITABLE CONTRIBUTION CARRYFRWD	-		-
107	940X IRS CAPITALIZATION ADJUSTMENT	(16,839.00)		(16,839.00)
108	960X STATE NOL CURRENT BENEFIT	-		-
109	Total OTHER MISCELLANEOUS	14,742,100.09	(260,012.00)	15,002,112.09
110	=====			
111	PERMANENT SCHEDULE M's			
112	910B NON-DEDUCT MEALS AND T&E	348,253.16	2,309.00	345,944.16
113	910C NON-DEDUCT FINES&PENALTIES	-		-
114	910E NON-DEDUCT - MISCELLANEOUS	26,961.00	26,961.00	-
115	910S NON-DEDUCT LOBBYING	-		-
116	910U MEMBERSHIP DUES	-		-
117	995E 40.000% DIVDS PD CERT PRFD STK	-		-
118	999Q-IDSIT - PERM - FIN 48	(160,087.00)		(160,087.00)
119	Total PERMANENT SCHEDULE M's	215,127.16	29,270.00	185,857.16
120	=====			
121	TAX ACCRUALS			
122	711J CASUALTY LOSS - STORMS	(10,452,353.00)	(10,452,353.00)	-
123	711N CAPITALIZED SOFTWARE COSTS-TAX	9,810.00	9,810.00	-
124	711O BOOK LEASES CAPITALIZED FOR TAX	763,281.00	(97,719.00)	861,000.00
125	Total TAX ACCRUALS	(9,679,262.00)	(10,540,262.00)	861,000.00
126	=====			
127	TAX DEFERRALS			
128	712K CAPITALIZED SOFTWARE COST-BOOK	(9,724,839.21)	(146,395.00)	(9,578,444.21)

Line
No.

1 Public Service Company of Oklahoma
2 01/31/2015 Test Year Income Tax Accrual

	12 Mos. Ended January 2015 Above-the-Line Utility	Prior Year Adjustments	Adjusted Test Year Ending January 2015
3			
4			
129 562H DEFERRED INTERCOMPANY TAX G/L	-		-
130 700B TAX DEFL - FRAN COSTS	-		-
131 Total TAX DEFERRALS	<u>(9,724,839.21)</u>	<u>(146,395.00)</u>	<u>(9,578,444.21)</u>
132 =====			
133 MARK-TO-MARKET ADJUSTMENTS			
134 575A MTM BK GAIN-B/L-TAX DEFL	-		-
135 575E MTM BK GAIN-A/L-TAX DEFL	783,564.00	1.00	783,563.00
136 576E MARK & SPREAD-DEFL-283-A/L	5,490.00		5,490.00
137 576F MARK & SPREAD-DEFL-190-A/L	3,397,742.00		3,397,742.00
138 610U PROV-TRADING CREDIT RISK - A/L	(35.00)		(35.00)
139 610V PROV-FAS 157 - A/L	(78.00)	(1.00)	(77.00)
140 652G REG LIAB-UNREAL MTM GAIN-DEFL	<u>(782,332.73)</u>		<u>(782,332.73)</u>
141 Total MARK-TO-MARKET ADJUSTMENTS	<u>3,404,350.27</u>	<u>-</u>	<u>3,404,350.27</u>
142 =====			
143 EMISSION ALLOWANCES			
144 638A BOOK > TAX BASIS - EMA-A/C 283	13,239.00		13,239.00
145 639O BOOK > TAX BASIS EMA - 283 (B/L)	-		-
146 Total EMISSION ALLOWANCES	<u>13,239.00</u>	<u>-</u>	<u>13,239.00</u>
147 =====			
148 Total Book/Tax Income Differences	<u>(194,601,896.89)</u>	<u>16,369,519.00</u>	<u>(210,971,415.89)</u>
149 =====			
150 Taxable Income Before State Tax	(59,467,161.05)	12,539,605.00	(72,006,766.05)
151 State and Local Current Tax	(274,100.10)	(724,740.62)	450,640.52
152 Federal Taxable Income	(59,193,060.95)	13,264,345.62	(72,457,406.57)
153 Statutory Rate	35.00%	35.00%	35.00%
154 Current Federal Tax Before Credits	(20,717,571.00)	4,642,521.00	(25,360,092.00)
155 Credits	(126,129.00)	(126,129.00)	-
156 Adjustments	<u>(142,805.37)</u>		<u>(142,805.37)</u>
157 Current Federal Tax	<u>(20,986,505.00)</u>	<u>4,516,392.00</u>	<u>(25,502,897.00)</u>
TOTAL ADDITIONS	120,575,685.79	37,776,667.00	105,639,426.79
TOTAL DEDUCTIONS	(315,177,582.68)	(21,407,148.00)	(316,610,842.68)

Please see W/P J-1

PUBLIC SERVICE COMPANY OF OKLAHOMA
DEFERRED INCOME TAXES
FOR THE TEST YEAR ENDING JANUARY 31, 2015

Line No.	Description	Balance @ 01/31/2015	Adjustments	Adjusted Balance @ 01/31/2015
1	SUMMARY			
2	Acct 2820 (WP J-4)	(813,894,127)	(3,328,878)	(817,223,006)
3	Acct 2830 (WP J-4)	(206,495,355)	5,424,845	(201,070,509)
4	Acct 1900 (WP J-4)	113,761,931	(18,308,524)	95,453,408
5		<u>(906,627,551)</u>	<u>(16,212,556)</u>	<u>(922,840,107)</u>
6	Excess Deferred Income Taxes	(6,138,927)	-	(6,138,927)
7		<u>(912,766,477)</u>	<u>(16,212,556)</u>	<u>(928,979,034)</u>
8	Less:			
9	SFAS 109 Deferred Taxes on Regulatory	(8,237,923)		(8,237,923)
10	Assets and Liabilities			
11	ADIT - Rate Base	<u>(904,528,554)</u>	<u>(16,212,556)</u>	<u>(920,741,111)</u>
12	Net Reg (Liability) Asset			
13	Acct 182			
14	SFAS 109 Permanent Difference	22,301,928		22,301,928
15	SFAS 109 Flo Thru Difference	-		-
16	SFAS 109 Flo Thru Difference State	-		-
17		<u>22,301,928</u>	<u>-</u>	<u>22,301,928</u>
18	Acct 254			
19	SEC Alloc - ITC	(10,758,429)		(10,758,429)
20	SFAS 109 Excess DFIT	(9,444,503)		(9,444,503)
21		-		-
22		<u>(20,202,932)</u>	<u>-</u>	<u>(20,202,932)</u>
23	Net Regulatory (Liability) Asset	<u>2,098,996</u>	<u>-</u>	<u>2,098,996</u>
24	Deferred Tax Asset (Liability)			
25	Acct 190			
26	Gross-up excess DIT	3,305,576		3,305,576
27	Gross-up ITC	10,754,515		10,754,515
28		<u>14,060,091</u>	<u>-</u>	<u>14,060,091</u>
29	Acct 282			
30	Plant in service	(14,492,339)		(14,492,339)
31	Gross-up excess DIT	-		-
32	Acct 283			
33	Other Federal	(7,805,675)		(7,805,675)
34	Other State	-		-
35		<u>(7,805,675)</u>	<u>-</u>	<u>(7,805,675)</u>
36		<u>(8,237,923)</u>	<u>-</u>	<u>(8,237,923)</u>
37	Accts 190/282/283			
38	Excess reclass (wp J-4)	6,138,927	-	6,138,927
39	Net Deferred Tax Asset (Liability)	<u>(2,098,996)</u>	<u>-</u>	<u>(2,098,996)</u>
40	Acct 255			
41	Pre- 71 ITC (Option 1)	107,313	-	107,313
42	Post 71 (Option 2)	19,872,627	-	19,872,627
43	Total AFDITC	<u>19,979,940</u>	<u>-</u>	<u>19,979,940</u>
44	ASDITC	26,877,962	-	26,877,962
45	Total ADITC	<u>46,857,902</u>	<u>-</u>	<u>46,857,902</u>

Public Service Company of Oklahoma
Deferred Income Taxes
Balances at January 31, 2015

(1)	(2)	(3)	(4)	(5)	
Line No.	M Item	Description	Ending DIT Balance	Adjustments	Test Year Amount
1	1900006				
2		SFAS133	0	0	0
3	Total for Account: SFAS 133		0	0	0
4	1900015				
5		Fed-Hdg-CF-Int Rate	58,818	(58,818)	0
6	Total for Account: Fed-Hdg-CF-Int Rate		58,818	(58,818)	0
7	1901001				
8	011C	TAX CREDIT C/F - DEF TAX ASSET- MJE	659,755	(659,755)	0
9	014A	ACCUM DITC-STATE-A/C 2550002	3,739,351	(3,739,351)	0
10	433F	PSO-FUEL O/U RECOVERY-WSLE	(9,461,520)	9,461,520	0
11	460A	UNBILLED REVENUE	4,798,066	(4,798,066)	0
12	520A	PROVS POSS REV REFDS-A/L	0	0	0
13	576F	MARK & SPREAD-DEFL-190-A/L	511,376	(511,376)	0
14	602A	PROV WORKER'S COMP	419,369		419,369
15	605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	478,090		478,090
16	605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	493,714	(493,714)	0
17	605I	ACCRD BK SUP. SAVINGS PLAN EXP	449,157		449,157
18	605J	EMPLOYER SAVINGS PLAN MATCH	0		0
19	605O	ACCRUED PSI PLAN EXP	1,201,774		1,201,774
20	610A	BK PROV UNCOLL ACCTS - ST	33,477		33,477
21	610U	PROV-TRADING CREDIT RISK - A/L	0	0	0
22	610V	PROV-FAS 157 - A/L	(24)	24	0
23	612G	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN	0	0	0
24	612Y	ACCRD COMPANYWIDE INCENTV PLAN	3,281,303		3,281,303
25	613E	ACCRUED BOOK VACATION PAY	2,134,457		2,134,457
26	613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	760,464		760,464
27	613Y	ACCRUED BK SEVERANCE BENEFITS	10,770		10,770
28	615B	ACCRUED INTEREST-LONG-TERM - FIN 48	96,946	(96,946)	0
29	615C	ACCRUED INTEREST-SHORT-TERM - FIN 48	0	0	0
30	615E	ACCRUED STATE INCOME TAX EXPENSE	(206,580)	206,580	0
31	639A	DEFD BK GAIN-NON-AFF SALE-EMA	(8,884)	8,884	0
32	641I	ADVANCE RENTAL INC (CUR MO)	235,768		235,768
33	652G	REG LIAB-UNREAL MTM GAIN-DEFL	(32,735)	32,735	0
34	663U	REG ASSET-DEFERRED BASE LOAD PUR PWR	0	0	0
35	700B	TAX DEFL - FRAN COSTS	0		0
36	712P	PROF SERVICES CAPITALIZED-TX	1,681	(1,681)	0
37	906F	ACCRD OPEB COSTS - SFAS 158	(4,735,199)	4,735,199	0
38	906K	ACCRD SFAS 112 PST EMPLOY BEN	1,603,867		1,603,867
39	906P	ACCRD BOOK ARO EXPENSE - SFAS 143	13,376,036		13,376,036

Public Service Company of Oklahoma
Deferred Income Taxes
Balances at January 31, 2015

	(1)	(2)	(3)	(4)	(5)
Line No.	M Item	Description	Ending DIT Balance	Adjustments	Test Year Amount
40	911F-FIN48	FIN 48 DSIT	0	0	0
41	911Q-DSIT	DSIT ENTRY - NORMALIZED	46,029,924	806,931	46,836,855
42	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	461,755	(461,755)	0
43	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0	0
44	940X	IRS CAPITALIZATION ADJUSTMENT	757,668		757,668
45	960E	AMT CREDIT - DEFERRED	21,540		21,540
46	Total for Account: Acct 190 Accum DFIT Exp Utility		67,111,366	4,489,229	71,600,594
47	1901002				
48	014A	ACCUM DITC-STATE-A/C 2550002-MJE	16,194,103	(16,194,103)	0
49	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET -LT	5,946,820	(5,946,820)	0
50	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	9,792,722		9,792,722
51	Total for Account: Acct 190 Accum DFIT Exp Non-Util		31,933,645	(22,140,923)	9,792,722
52	1902001				
53	913D	CHARITABLE CONTRIBUTION CARRYFORWARD	598,011	(598,011)	0
54	Total for Account: Acct 190 Accum DFIT Exp Non-Util		598,011	(598,011)	0
55	1903001				
56	012A	SEC ALLOC-ITC-10%	10,758,429		10,758,429
57	907A	REG ASSET - MEDICARE SUBSIDY - FLOW-THRU-(PPAC	(3,914)		(3,914)
58	Total for Account: Acct 190 SFAS 109 DFIT Flow Thru RA		10,754,515	0	10,754,515
59	1904001				
60	960F-XS	EXCESS ADFIT 282	3,305,576		3,305,576
61	Total for Account: Acct 190 SFAS 109 DFIT Excess GU		3,305,576	0	3,305,576
62	2821001				
63	230A	ACRS BENEFIT NORMALIZED	(605,051,337)	5,520,807	(599,530,530)
64		REMOVAL COSTS	(85,553,877)		(85,553,877)
65		BASIS DIFFERENCES	(108,796,574)	(8,849,685)	(117,646,260)
66	960F-XS	EXCESS ADFIT 282	(6,138,927)		(6,138,927)
67	Total for Account: Acct 282 Accum DFIT Exp Utility		(805,540,715)	(3,328,878)	(808,869,593)
68	2823001				
69	007A	COMPOSITE SFAS 109 PROP A/C 282	(8,290,752)		(8,290,752)
70	007B	SFAS 109 - PERMANENT DIFF	(9,841,592)		(9,841,592)
71	007C	SFAS 109 - FLO-THRU DIFF	(1,620,538)		(1,620,538)
72	280A	EXCESS TX VS S/L BK DEPR	11,356,085		11,356,085
73	310E	AOFUDC-BIP AMORT-ALL PROJECTS	408,248		408,248
74	330D	AFUDC CAPITALIZED	(6,503,790)		(6,503,790)

Public Service Company of Oklahoma
 Deferred Income Taxes
 Balances at January 31, 2015

(1)	(2)	(3)	(4)	(5)	
Line No.	M Item	Description	Ending DIT Balance	Adjustments	Test Year Amount
75	Total for Account: Acct 282 SFAS 109 DFIT Flow Thru RA		(14,492,339)	0	(14,492,339)
76	2824001				
77	960F-XS	EXCESS ADFIT 282	6,138,927		6,138,927
78	Total for Account: Acct 282 SFAS 109 DFIT Excess		6,138,927	0	6,138,927
79	2830006				
80		SFAS 133	0	0	0
81	Total for Account: SFAS 133		0	0	0
82	2830015				
83		Fed-Hdg-CF-Int Rate	(2,686,197)	2,686,197	0
84	Total for Account: Fed-Hdg-CF-Int Rate		(2,686,197)	2,686,197	0
85	2831001				
86	014A-DSITC	ADSITC STATE C/F-DEF STATE TAX ASSET -LT	(2,081,387)	2,081,387	0
87	014C-DSIT	NOL-STATE C/F-DEF STATE TAX ASSET-L/T	(3,427,453)		(3,427,453)
88	433B	INTEREST-FUEL OVER/UNDER RECOVERY	1,490	(1,490)	0
89	533I	INDIAN RESERVATION SECTION 481a ADJUSTMENT	(15,804,623)		(15,804,623)
90	575E	MTM BK GAIN-A/L-TAX DEFL	32,759	(32,759)	0
91	576E	MARK & SPREAD-DEFL-283-A/L	39,581	(39,581)	0
92	605B	ACCRUED BK PENSION EXPENSE	(31,324,525)		(31,324,525)
93	605C	ACCRUED BK PENSION COSTS - SFAS 158	35,618,186	(35,618,186)	0
94	612E	ACCRUED RAIL SETTLEMENT - BNFS	0	(0)	0
95	630J	DEFD STORM DAMAGE	(2,228,284)	(2,358,175)	(4,586,458)
96	630M	RATE CASE DEFD CHGS	(259,657)	259,657	0
97	632U	BK DEFL-DEMAND SIDE MNGMT EXP	(2,422,054)	2,422,054	0
98	638A	BOOK > TAX BASIS - EMA-A/C 283	8,024	(8,024)	0
99	660M	REG ASSET - CARRY COST ON STRANDED COST	0	0	0
100	660N	REG ASSET - DEFD CARRY COST ON STRANDED COST	0	0	0
101	660R	REG ASSET - DEFD ACCR VEGETATION MGT EXPENSE	(992,444)	992,444	0
102	661R	REG ASSET - SFAS 158 - PENSIONS	(35,618,186)	35,618,186	0
103	661S	REG ASSET - SFAS 158 - SERP	(493,714)	493,714	0
104	661T	REG ASSET - SFAS 158 - OPEB	4,735,199	(4,735,199)	0
105	661V	REG ASSET - RED ROCK FACILITY	(1,759,280)		(1,759,280)
106	663C	REG ASSET - GENERATION MAINTENANCE EXP	(420,000)	420,000	0
107	663D	REG ASSET - NOx EXPENSE	0	0	0
108	667F	REG ASSET-PSO ENVIRONMENTAL COMPLIANCE COST	(295,818)	295,818	0
109	668X	REG ASSET-WIND RECOVERABLE COSTS	(81,881)	81,881	0
110	669B	REG ASSET-DEFERRED SRR RIDER EXPENSES	(3,068,788)	3,068,788	0
111	900A	LOSS ON REACQUIRED DEBT	(2,788,284)		(2,788,284)

Public Service Company of Oklahoma
Deferred Income Taxes
Balances at January 31, 2015

(1)	(2)	(3)	(4)	(5)	
Line No.	M Item	Description	Ending DIT Balance	Adjustments	Test Year Amount
112	906A	ACCRD SFAS 106 PST RETIRE EXP	(3,180,532)		(3,180,532)
113	906D	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	5,126,317		5,126,317
114	906Z	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(1,700,414)		(1,700,414)
115	913Y	BK DEFL - MERGER COSTS	0		0
116	960X	STATE NOL CURRENT BENEFIT	(2,095,625)	2,095,625	0
117	Total for Account: Acct 283 Accum DFIT Exp Utility		(64,481,392)	5,036,141	(59,445,251)
118	2831002				
119		Accumulated Deferred State Income Tax	(131,514,067)	(2,305,516)	(133,819,583)
120	Total for Account: Accumulated Deferred State Income Tax		(131,514,067)	(2,305,516)	(133,819,583)
121	2832001				
122	639O	BOOK > TAX BASIS EMA - 283 (B/L)	(8,024)	8,024	0
123	664H	REG ASSET - CARRY CHGS - CAPITAL - DEBT	0	0	0
124	Total for Account: Acct 283 Accum DFIT Exp Non-Util		(8,024)	8,024	0
125	2833001				
126	007A	COMPOSITE SFAS 109 PROP A/C 282	(4,464,251)		(4,464,251)
127	007B	SFAS 109 - PERMANENT DIFF	(5,299,319)		(5,299,319)
128	007C	SFAS 109 - FLO-THRU DIFF	(872,597)		(872,597)
129	280A	EXCESS TX VS S/L BK DEPR	6,114,815		6,114,815
130	310E	AFUDC-BIP AMORT-ALL PROJECTS	219,826		219,826
130	330D	AFUDC CAPITALIZED	(3,502,041)		(3,502,041)
131	907A	REG ASSET - MEDICARE SUBSIDY - FLOW-THRU-(PPAC	(2,108)		(2,108)
132	Total for Account: Acct 283 SFAS 109 DFIT FT Gross Up		(7,805,675)	0	(7,805,675)
133	Grand Total - All Accounts		(906,627,551)	(16,212,556)	(922,840,107)
134	per Financials		(906,627,551)		
			0		
135	FUNCTIONAL SEGREGATION				
136	GENERATION		(201,882,852)	(24,377,161)	(226,260,012)
137	TRANSMISSION		(190,204,571)	(1,937,210)	(192,141,781)
138	DISTRIBUTION		(514,540,128)	10,101,814	(504,438,314)
139	TOTAL		(906,627,551)	(16,212,557)	(922,840,108)

Public Service Company of Oklahoma
 Deferred Income Taxes
 Balances at January 31, 2015

(1)		(2)		(3)	(4)	(5)
Line No.	M Item	Description		Ending DIT Balance	Adjustments	Test Year Amount
		SFAS 109	1823	22,301,928	0	22,301,928
		SFAS 109	2540	(20,202,932)	0	(20,202,932)
				<u>(904,528,554)</u>	<u>(16,212,556)</u>	<u>(920,741,111)</u>

PUBLIC SERVICE COMPANY OF OKLAHOMA
DEFERRED INCOME TAXES - DEPRECIATION
Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Workpaper Reference	(3) Balances @ 12/31/2013
1	Net Depreciable Book Basis	WP J-5.1	2,645,141,004
2	Permanent basis differences	WP J-5.2	1,153,912
3	Flow-through basis differences	WP J-5.2	(36,605,254)
4	Other	WP J-5.3	<u>(11,364,085)</u>
5	Net Book Basis less major permanent/flow-through differences		2,598,325,578
6	Net depreciable tax basis	WP J-5.1	<u>639,951,429</u>
7	Difference		1,958,374,149
8	Effective Tax Rate		35.0000000%
9	Deferred tax liability - statutory		685,430,952
10	Deferred tax liability - excess		<u>7,162,910</u>
11	Total - deferred tax liability		692,593,862
12	Depreciation related deferred income taxes per books		<u>805,540,715</u>
13	at January, 2015		
14	Difference before adjusting for ARO-related depreciation and		(112,946,853)
15	depreciation related deferred income taxes recorded January 2014 - January 2015		
16	ARO-related depreciation at January 31, 2015		<u>7,162,502</u>
17	Difference before adjusting for depreciation related		(105,784,351)
18	deferred income taxes recorded January 2014 - January 2015		
19	Deferred income taxes recorded Jan 2014 - Jan 2015 and adjustments		<u>(105,784,351)</u>
20	to be recorded related to the 2013 and prior years tax returns		
21	Difference		<u><u>0</u></u>

Note: SWEPCO's last completed Federal tax return was the tax year ending
December 31, 2013 which serves as the starting point in the above reconciliation.

PUBLIC SERVICE COMPANY OF OKLAHOMA
RECONCILIATION OF NET BOOK TO NET TAX
Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Book	(3) Balances @ 12/31/2013 Tax
1	Utility Plant		@ 12/31/2013
2	In Service	4,279,661,453	
3	Property under Capital Leases	14,131,150	
4	Held for future use	181,474	
5	CWIP	175,890,189	
6	Acquisition adjustments	3,490,722	
7		4,473,354,988	3,324,759,894
8	Accumulated provision for depreciation	(1,588,990,421)	(2,658,808,223)
9	Net Utility Plant	2,884,364,567	665,951,671
10	Plant Not Depreciable/Applicable Per Tax		
11	Held for future use	181,474	181,474
12	Property under Capital Leases	14,131,150	
12	ARO Net Plant in Service	10,403,855	
13	ARO Removal Accretion (contained in	-	
14	A/P for Accum. Depreciation)		
15	CWIP	175,890,189	
16	Acquisition adjustments	(3,490,722)	(3,490,722)
17	Land	24,273,635	24,273,635
18	Non-Utility Property		5,035,855
19	Other	17,833,982	
20	Intangibles		-
21		239,223,563	26,000,242
22	Net Depreciable Plant	2,645,141,004	639,951,429

PUBLIC SERVICE COMPANY OF OKLAHOMA
RECONCILIATION OF NET BOOK TO NET TAX
Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Permanent	(3) Balances @ 12/31/2013 @ 12/31/2013	(4) Total
1	Net Basis Differences	(1,153,912)	36,605,254	35,451,342

PUBLIC SERVICE COMPANY OF OKLAHOMA
RECONCILIATION OF NET BOOK TO NET TAX

Test Year Ended January 31, 2015

Line No.	(1) Description	(2) Balances @ 12/31/2013		(4) Difference
		Book	Tax	
1	Utility Plant		@ 12/31/2013	
2	In Service	4,279,661,453		
3	Property under Capital Leases	14,131,150		
4	Held for future use	181,474		
5	CWIP	175,890,189		
6	Acquisition adjustments	3,490,722		
7		4,473,354,988	3,324,759,894	
8	Accumulated provision for depreciation	(1,588,990,421)	(2,658,808,223)	
9	Net Utility Plant	2,884,364,567	665,951,671	2,218,412,896
		updated 5/13/15		
10	Book/Tax Differences			
11	Plant Not Depreciable for Tax			
12	Held for future use			
13	CWIP			175,890,189
14	Acquisition adjustments			
15	Land			
16	Intangibles			
17	Permanent/Flowthrough Differences			
18	Basis Differences			35,451,342
19	Temporary Differences			
20	Liberalized temporary differences			1,691,817,737
21	Basis differences			303,889,544
22	Total - Book/Tax Differences before Other			2,207,048,812
23	Other Differences			11,364,085

PUBLIC SERVICE COMPANY OF OKLAHOMA
DEFERRED INCOME TAXES - UNRECORDED
BALANCES AT JANUARY 31, 2015

None

Cause No. PUD 201500208
W/P K-1
TOTAL COMPANY COST OF SERVICE

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-1

Cause No. PUD 201500208
W/P K-2
TOTAL COMPANY COST OF SERVICE
Allocation of Revenue Deductions to Jurisdictions

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-2

Cause No. PUD 201500208
W/P K-3
TOTAL COMPANY COST OF SERVICE
Allocation of Rate Base to Jurisdictions

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-3

Cause No. PUD 201500208
W/P K-4
Classification of Expenses

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-4

Cause No. PUD 201500208

W/P K-5

Rate Base by Function

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-5

Cause No. PUD 201500208
W/P K-6
TOTAL COMPANY COST OF SERVICE
Allocation Factors

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-6

PUBLIC SERVICE COMPANY OF OKLAHOMA
TEST YEAR ENDING
JANUARY 31, 2015

Cause No. PUD 201500208
W/P K-7
Demand and Energy Factors

PUBLIC SERVICE COMPANY OF OKLAHOMA
TEST YEAR ENDING JANUARY 31, 2015

Expansion Factor

	<u>Demand</u>	<u>Energy</u>
SL 1	1.02627	1.02120
SL 2	1.03272	1.02841
SL 3	1.06643	1.05157
SL 4, 5, 6	1.09083	1.07945

Loss Factor

	<u>Demand</u>	<u>Energy</u>
SL 1	0.97440	0.97924
SL 2	0.96832	0.97237
SL 3	0.93771	0.95096
SL 4, 5, 6	0.91673	0.92640

Cause No. PUD 201500208
W/P K-8
Support for Demand Allocation Factors

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See the direct testimony of Company witness John O. Aaron for support of the
production allocation methodology.

Cause No. PUD 201500208
W/P K-9
Summary of Changes in Allocation Factors

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-10.

Cause No. PUD 201500208
W/P K-10
TOTAL COMPANY COST OF SERVICE
Payroll Expense Distribution

PUBLIC SERVICE COMPANY OF OKLAHOMA
COST-OF-SERVICE STUDY
TEST YEAR ENDING JANUARY 31, 2015

See Workpaper L-11.